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NOTICE OF CORRECTION

CORRECTION TO OPSBA REPORT 1991 PUBLIC SCHOOL BOARD BUDGETS

TO: Member Board Chairs
Directors of Education

DATE: October 16, 1991

In September OSPBA circulated a report 1991 Public School Board Budgets: Analysis and Data.

It has come to our attention that there is a data error that is reflected in one of the "case studies", page 6 of the document.

If you are circulating this report to members of your board or elsewhere would you please include this addendum in any future distribution of the report.

ADDENDUM

page 6

Muskoka Board of Education

The board's total budget increased by 9 percent and mill rate increased by 8.1 percent, adding an additional $70 to the education property tax of the average residence in the area. The board had a 2.2 percent growth in enrolment, and a slight increase in assessment (4.3%). However, they received less in provincial support with a decrease in operating grants and no capital allocation for 1991. The board made a conscious decision to cut expenditures in all discretionary program areas. Pay equity and increased costs from GST were cited as adding significantly to operating costs.

Attached is the corrected table from Appendix C.

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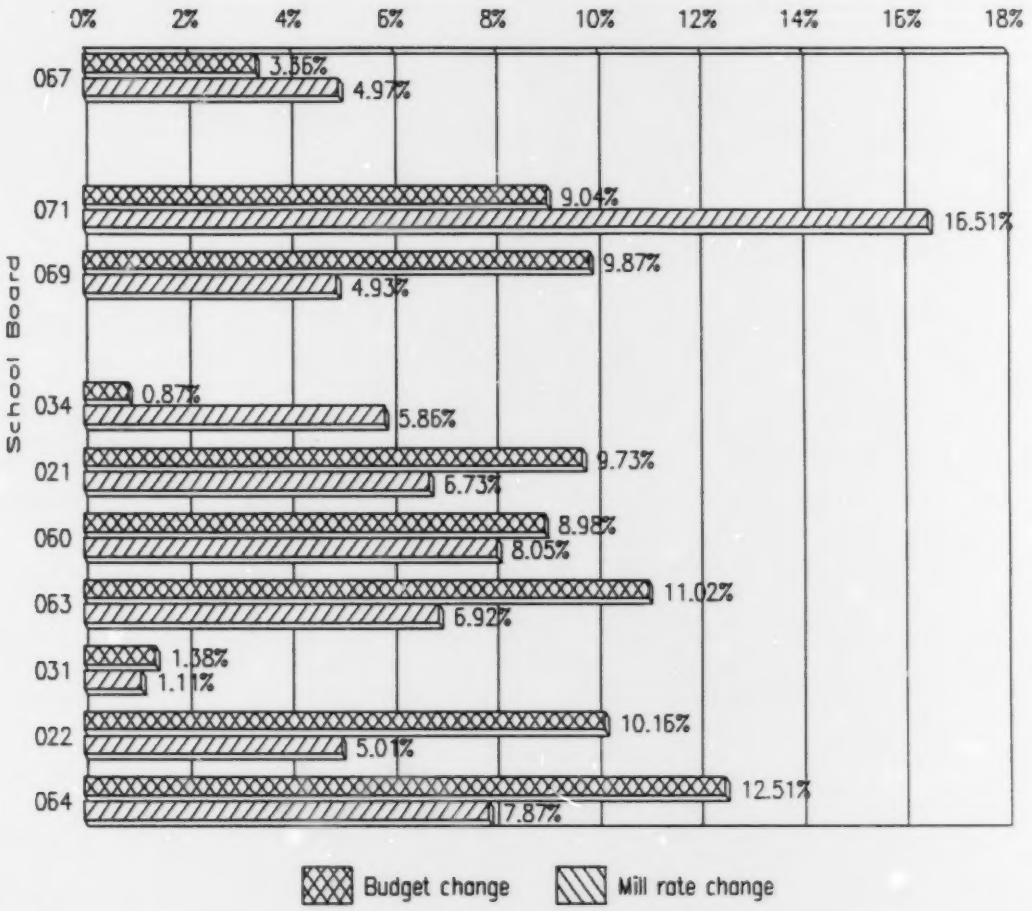
Public School Board Budget '91

North East Ontario Region

Percentage Change



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ONTARIO PUBLIC SCHOOL BOARDS' ASSOCIATION

1991 PUBLIC SCHOOL BOARD BUDGETS: ANALYSIS & DATA

AUGUST 1991

This report has been prepared as an information document for members . OPSBA thanks the staff of the member boards who have done the work in completing the survey and forwarding this information to OPSBA.

The preparation of this report has been a joint project of:
Bev Allen, Director of Legislation and Finance
Cynthia Campbell, Administrative Assistant

For further information contact the above individuals at the OPSBA office (416) 340-2540.

92-07704/

1991 PUBLIC SCHOOL BOARD BUDGETS: ANALYSIS

I. INTRODUCTION

In May 1991 the Ontario Public School Boards' Association surveyed its membership to collect data on 1991 public school boards' budgeting processes. (See Appendix A for the survey form).

The Association's membership of 94 public boards of education and district school area boards, are responsible for the education of 70 percent or approximately 1.3 million students. The survey response rate was excellent with 70 boards completing the data, a 75 percent response rate. (The section on 1991 enrolment statistics provides more accurate information on the student population covered by this survey). Due to the excellent response rate the data provides an accurate base for analysis. The data also provides an accurate geographic representation of public school boards across the Province, covering densely populate areas and sparsely populated communities.

Purpose of the survey and report

It is the intention of OPSBA to develop a database for future work in the area of education finance. The May 1991 survey concentrated on collecting information regarding the 1991 budgeting processes of its members, such data to be used for a variety of purposes:

1. provide information to the public school board membership on their budgeting practices, local education mill rates, assessment, distribution of the 1991 provincial grants under the General Legislative Grant program and the Capital Grant Plan, etc
(on an individual board, regional, and provincial basis)

2. assist OPSBA in its analysis of education finance, its analysis of current trends, school board budget planning and policy decisions, impact analysis of the distribution of the 1991 GLG and other provincial grants, etc.

3. provide the Ministry of Education and other interested parties with information from the public school board perspective, on the fiscal responsibilities and decision-making of school trustees in setting 1991 budgets and education mill rates.

OPSBA is aware that the Ministry of Education is in the process of designing a new database for education statistics. The Association hopes to utilize its own special surveys such as this one, in conjunction with future School Board Estimates Forms of the Ministry of Education. OPSBA is investigating computer access to the financial database of the Ministry to enhance its policy analysis function and information services to its membership.

Therefore OPSBA thanks all of its members who promptly responded to the request for information. Many have also provided useful insights for future survey design and improvements. OPSBA urges those boards who were unable to participate to do so in the future.

The Political Question: Public School Boards and Property Tax Increases

In March the Minister of Education announced the General Legislative Grants for 1991. Most of the 7.9 percent of the transfer to education was allocated to the GLG in this manner:

The 1991 ceilings:

- $3,337 to the base of elementary education
- $4,475 to the base of secondary education
- $274 for special education for elementary education
- $203 for special education for secondary education
- $32 ($16 +$16) for compensation for pooling for both elementary and secondary education
- $17 per pupil for learning materials for elementary education

Equalized assessment for education was noted as being in its fourth year of the five year phase-in of the equalization factors introduced in 1988. The Ministry has stated that this is half-way (50 %) towards the move to the full use of the "new" factor. However now that Bill 36 an Act to Amend the Assessment Act and related Acts has received royal assent the 1991 factor will be the factor until 1993.

The standard mill rate for education is:
elementary: 5.628 mills
secondary: 4.35 mills

The Minister's press release on the General Legislative Grant Program stated that the 1991 allocation included an increase of 5 percent in the base operating grants, 2 percent for growth in enrolment and .9 percent for continued implementation of previously announced Ministry initiatives.

The Minister in her press release regarding the GLG announcement made some openly political statements:

"Current economic realities however, demand that government at all levels act with fiscal caution and responsibility. Accordingly for the period from September to December 1991, the increase in the basic per pupil amounts in respect of instructional and other salaries will be limited to 5 percent. I would ask that school boards plan their budget and expenditures accordingly, so as to minimize the impact on the property taxpayer."

The GLG material also raises the question: "What can school boards do to avoid tax increase?" The answer provided by the Ministry is " Each board will have to make budget decisions based on its own priorities. Ontario's school boards serve a great diversity of communities each with its own needs. The locally elected trustees will have to evaluate these needs as well as consider their community's willingness to pay for the education programs and services."

OPSBA's survey provides factual information on just this issue.

For example:

Did the 7.9 percent increase in transfers for 1991 help in lowering education property tax increases?

Is there a pattern to budget and mill rate increases?

How have school boards been affected by increases or decreases in their assessment base?

Did the 7.9 percent education transfer allocated to the GLG assist some boards more than others? and if so, which ones benefited the most?

What provincially mandated programs have added to school board expenditures?

What education programs and services have had to be deferred or cut to maintain property tax increases acceptable to the community?

II. SURVEY RESULTS AND ANALYSIS

A. 1991 PUBLIC SCHOOL BOARD BUDGETS: EXPENDITURES AND MILL RATES

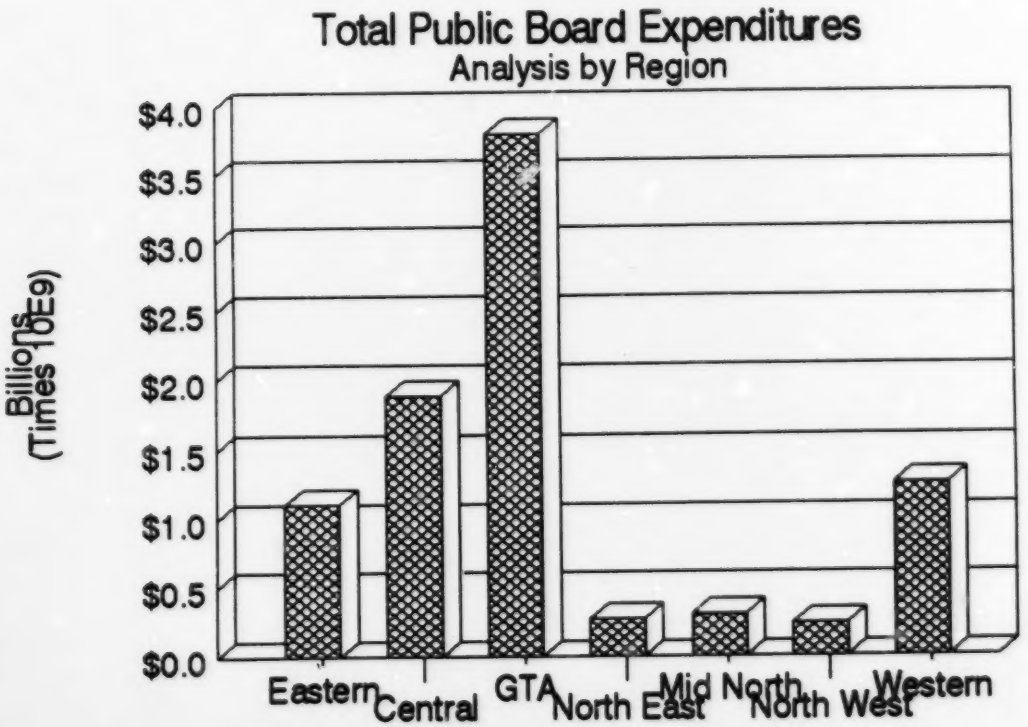
Survey Question: School board budget (operating and capital) for 1991. Education mill rate, 1991. % change of budget and mill rate over 1990.

Budgets

Public school board budgets for 1991 generally increased across the Province, but expenditure increases have a wide range, from the lowest at .30 % to the highest at 19.31 percent. (It should be noted that budget increases do not necessarily translate to high mill rate increases)

1991 public school board budgets

Minimum total: $ 3,645,727
Maximum total: $2,173,053,651
Average: $ 139,652,157
Total dollars: $9,761,332,298
(of 70 boards surveyed)
Maximum increase(over 1990): 33.88%
Minimum increase/decrease: (18.13%)
Average increase: 10.06%



Mill rates

Mill rates changes ranges from a .44 percent increase to a 23 % increase. As noted above there is not a direct correlation between expenditure increases and education property tax increases as there are a variety of factors that come into play: assessment, disbursement of grants under the GLG formula, enrolment changes, board policy decisions, to name but a few.

Maximum mill rate increase (over 1990): 23.53%
Minimum mill rate increase/decrease: (30.34%)
Average increase: 5.83%

Of the 70 public school boards surveyed:

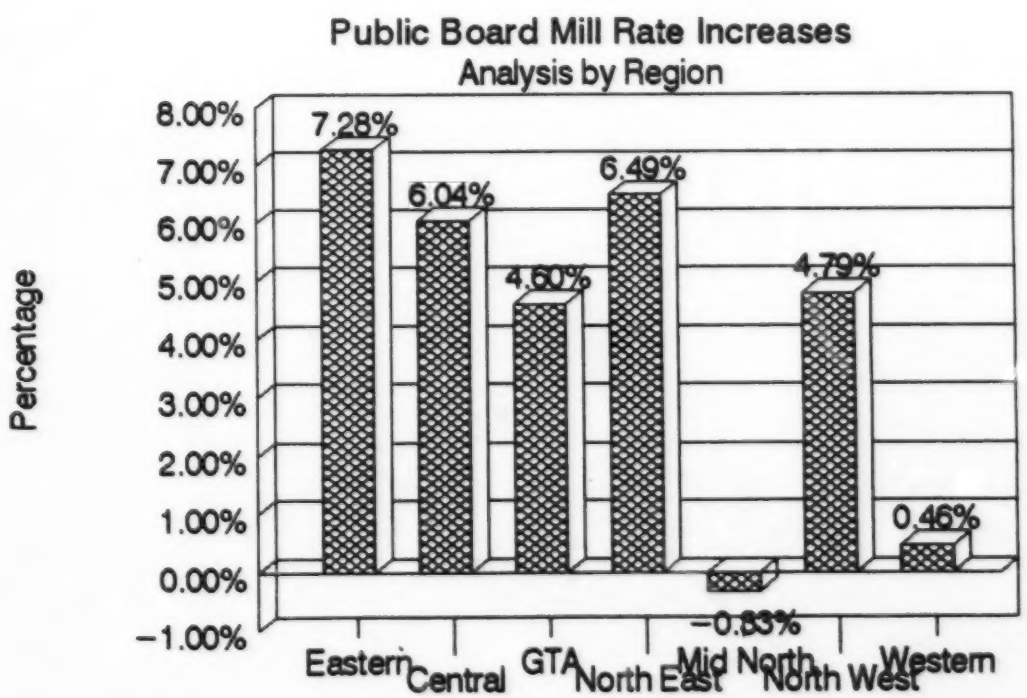
__20__ boards had mill rate increases of 5 % or less

__38__ boards had mill rate increases between 5 to 10 %

__2__ boards had mill rate increases over 10 %

__2__ boards had mill rate increases over 15 %

__8__ boards did not provide mill rate data



CASE STUDIES

Boards with above average budget and mill rate increases

Muskoka Board of Education

The board's total budget increased by 9 percent and mill rate increased by 12.8 percent, adding an additional $70 to the education property tax of the average residence in the area. The board had a 2.2. % growth in enrolment, and a slight increase in assessment (4.3 %). However, they received less provincial support with a decrease in operating grants and no capital allocation for 1991. The board made a conscious decision to cut expenditures in all discretionary program areas. Pay equity and increased costs from GST were cited as adding significantly to operating costs.

Prescott-Russell County Board of Eduction

This board as noted in the data had an above average expenditure increase, due to increased enrolment (6.7 % for 1991) and due pay equity, increased capital expenditures, and GST. However the board also experienced assessment growth, received some capital funding and an increase in operating grants. Therefore the mill rate increased by only 3.98% adding $40.47 to the average residence.

Grey County Board of Education

The public school board increased their total budget by 15.68 % resulting in a mill rate increase of 9.09 % over 1990. This adds $54 more per household to the average education tax. The board received a 12 % increase in operating grants and had a 4.2 percent increase in assessment. The budget increased to accommodate increased costs due to GST, UIC premiums, local debenturing over 3 years for capital expenditures, and pay equity settlements for elementary teachers.

Boards with below average budget and mill rate increase

Central Algoma

The Central Algoma Board of Education instituted a freeze on expenditures with the exception of an allocation for pay equity for elementary teachers. Therefore their budget increased over 1990 by .30 % with a .44% mill rate increase. The area experience little assessment growth, a 3.6 enrolment growth and received approximately 11 % more in operating grants from the Province.

Timiskaming Board of Education

The board increased their budget by 1.38 %, reflected in a 1.11 % increase in mill rate. The area had a significant assessment loss (-6.30) and also experienced declining enrolment. Operating grants increased by approximately 6 %. The board in setting its budget policy decided to hold expenditures to the level of the CPI and adult education programs were cut. There have ben staff reductions due to fewer adult education programs and declining enrolment.

Windsor Board of Education

The board's total budget increased by 7.71 % with a 3.74 % mill rate increase. Windsor had a 3.4 % decrease in assessment, and also a slight decline in enrolment. The board received approximately 12 % more in operating grants from the Province. Funds for pay equity and capital projects were the only additional major expenses added to the budget.

B. PUBLIC SCHOOL BOARDS 1991 ASSESSMENT (rateable weighted)

Survey Question: Factors impacting the 1991 budgeting process: 1990 assessment, 1991 assessment. % change.

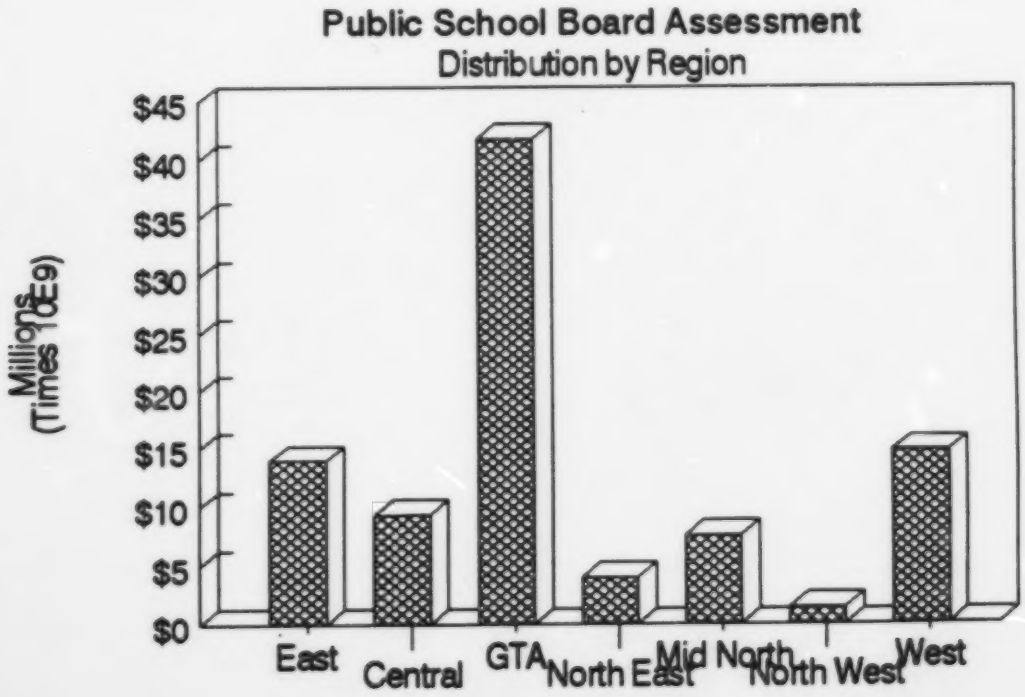
The Association survey requested information on the 1990 and 1991 total rateable weighted assessment (not equalized assessment for grant purposes). This should be an indicator of school board assessment wealth and of the ability of the local revenue base to support education programs and services.

(Note: 48 of the 70 survey forms contained this data. Therefore the assessment calculations in this section are approximate but should still provide a picture of the distribution of assessment and the distribution of assessment change across the Province and the impact on mill rates and education budgets).

1991 Assessment

Maximum: $17,841,392,034
Minimum: $ 8,633,476
Average: $ 1,530,505,145
Total(of 48 public school boards): $76,525,257,237

Maximum increase (over 1990): 38.93%
Minimum increase/decrease: (12.30%)
Average increase: 2.31%



The above chart illustrates that school board access to assessment, enrolment, and consequently expenditures have an obvious geographic configuration. The Greater Toronto area contains the most students, assessment and has the highest level of expenditures. (The central Ontario region comprises public school boards minus those recognized as "greater Toronto area" boards). The next level of assessment distribution occurs in western and in eastern Ontario.

The distribution becomes even more revealing when compared to the following charts on enrolment and 1991 grant distribution.

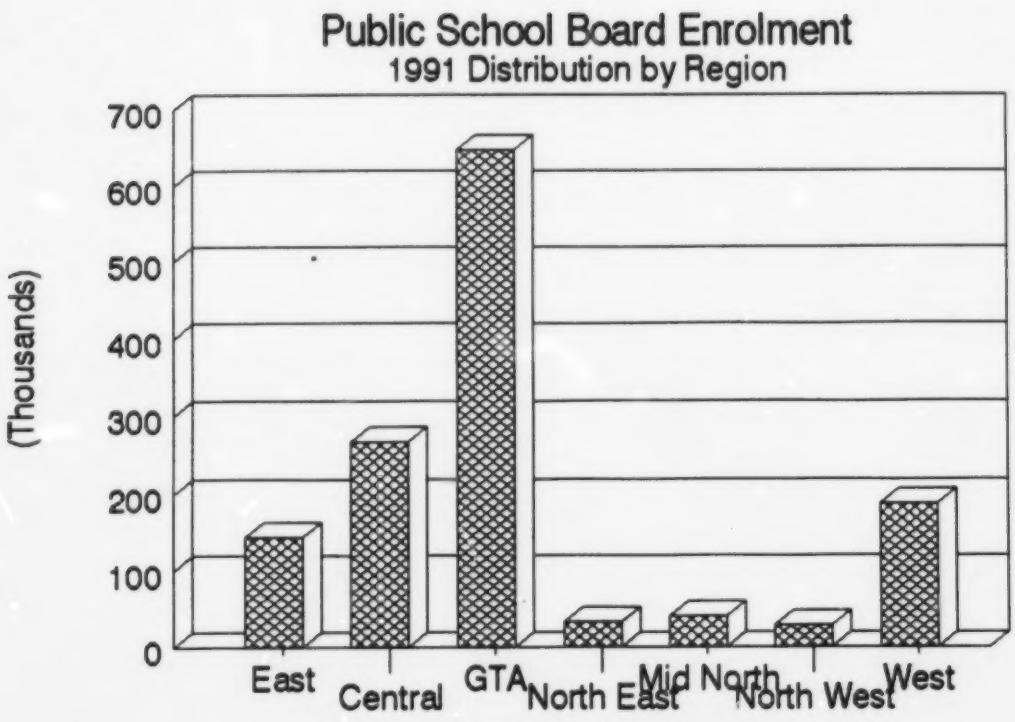
For example, assessment loss appears to affect the school boards in northern Ontario significantly. Sixty-three percent of the boards in northern Ontario (mid-north, north-west and north-east) experienced no growth or a decline in assessment in 1991. (As well 33 percent of the public school boards in Western Ontario have a declining assessment base). The combination of revenue loss and declining enrolment have made the 1991 budgeting process difficult for a significant number of these northern public school boards. The data on the distribution of the 1991 GLG suggests that the loss in revenue from assessment and from declining enrolment (numbers of students decline but programs must remain) has not been totally compensated through provincial funding.

C. PUBLIC SCHOOL BOARDS 1991 ENROLMENT

Survey Question: Factors impacting the 1991 budgeting process: enrolment, 1990, 1991. % change.

The Provincial government has forecasted an province-wide increase in elementary enrolment by 1992, representing the beginning of an upward trend that is expected to continue throughout this decade. Enrolment projections for secondary schools show only a slight increase by 1992, with more significant growth by 1994-95. The projections are based on increases in the birth rate, growth in Kindergarten programs, immigration to Ontario and an increase in the number of adults returning to school.
(from Key Statistics, Ministry of Education).

Maximum enrolment: 247,343.60
Minimum enrolment: 399.70
Average: 19,328.56
Total enrolment of 70 boards surveyed: 1,349,054.19
Maximum increase over 1990: 8.97%
Minimum increase/decrease: (11.90%)
Average: .77%



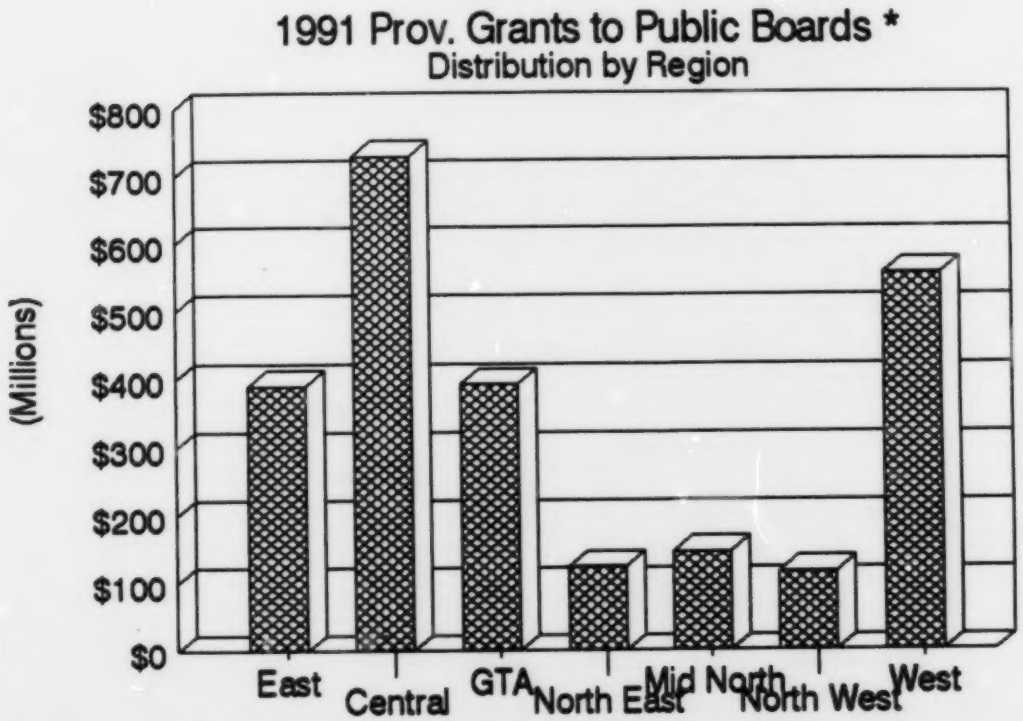
It is interesting to note that with the exception of one board (the Nipissing Board of Education which had a 5.91 increase in student population) the decline in enrolment factor occurs primarily in northern Ontario public school boards. High growth areas such as the regional boards in the Greater Toronto area and certain other areas of the province experiencing development, have the highest enrolment increases. York Region's enrolment increase by 5.1 % over 1990; Victoria County increased by 1.75 %, the Haldimand Board of Education by 2.6 % and Prescott-Russell by 6.65 %.

D. 1991 GRANTS TO SCHOOL BOARDS (operating and capital)

Survey Question: Factors affecting the 1991 budgeting process: provincial operating and capital grants, 1990 and 1991. % increase.

The graph below illustrates the distribution of 1991 grant dollars, through the General Legislative Grant program and capital grant program, on a regional basis.

The appendices contain a further breakdown of geographic distribution of 1991 provincial funding: grant distribution within the various regions of the province.

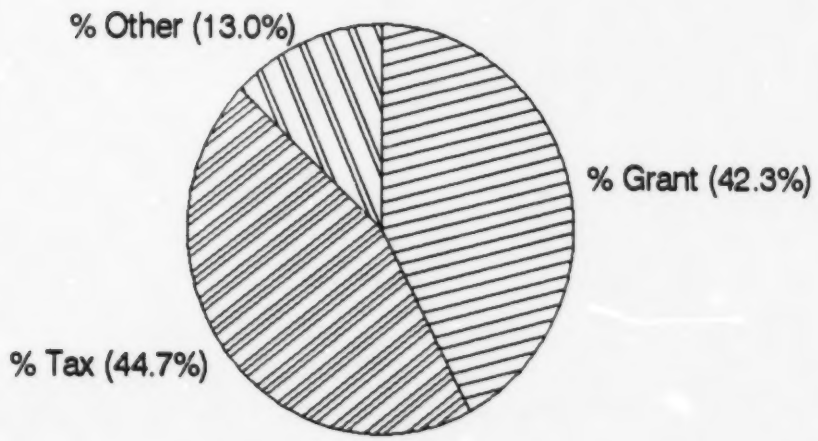


* Operating and Capital Grants

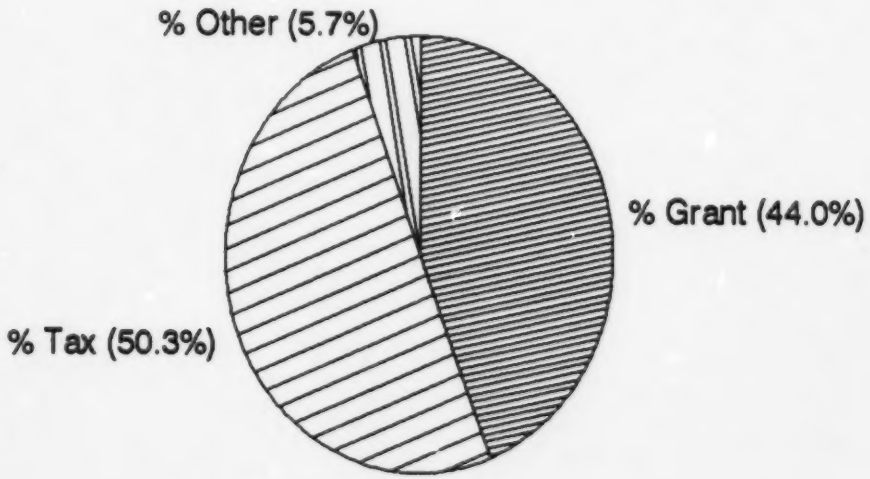
Public school boards were also requested to provide information on their revenue breakdown: the ratio of grants to local revenues and other revenue sources.

In the following illustrations, "grants" are total provincial grants, "tax" is of course property taxation and "other" refers to tuition fees, transfers from reserves, fees etc.

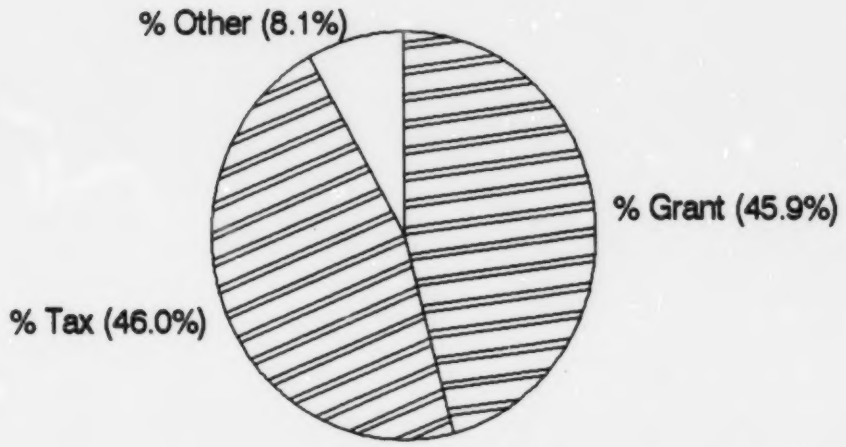
Prov. vs Local Revenues for Education
Eastern Region



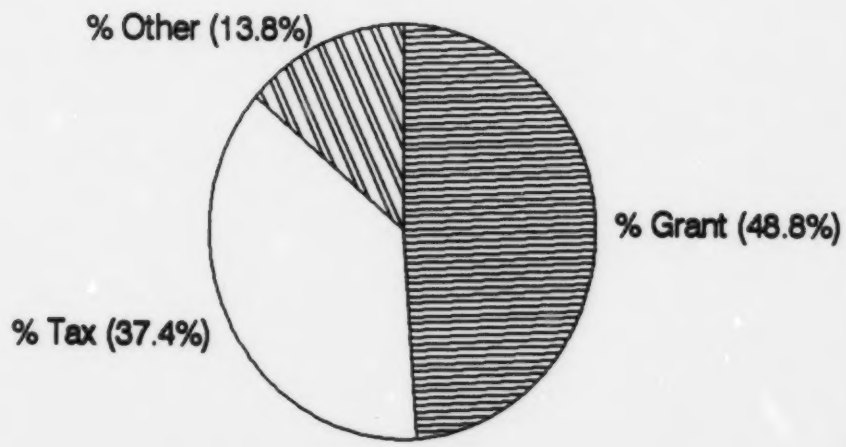
Provincial vs. Local Revenues
Central Ontario Region



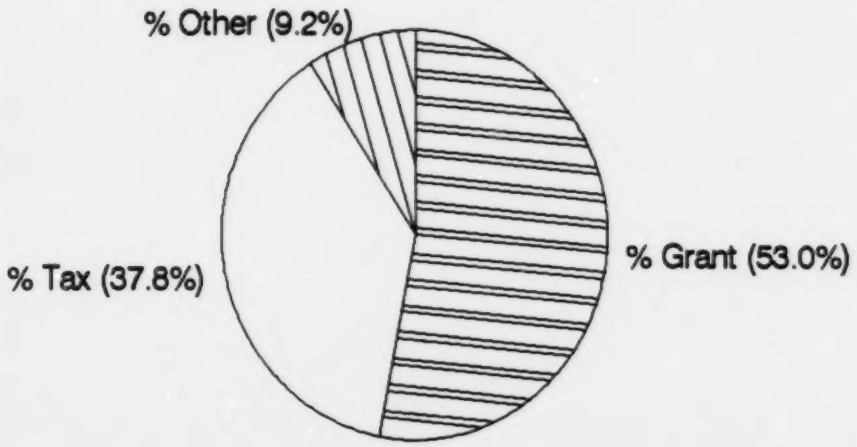
Prov. vs Local Revenues for Education
Western Ontario Region



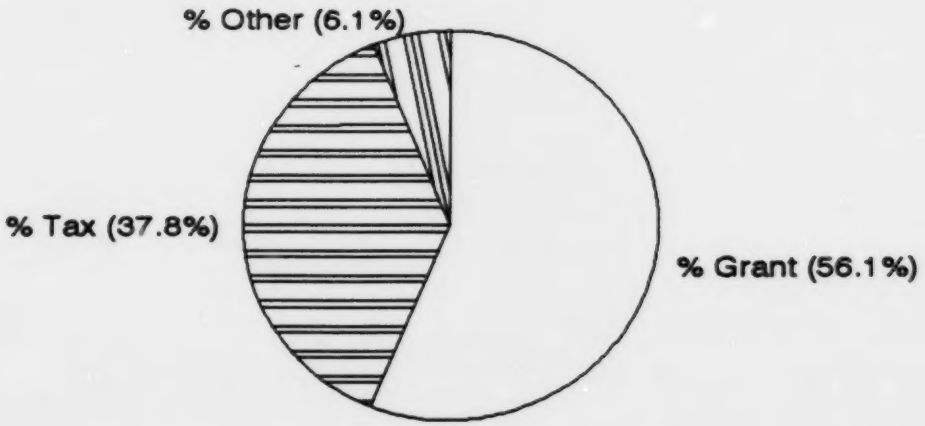
Prov. vs Local Revenues for Education
North Eastern Region

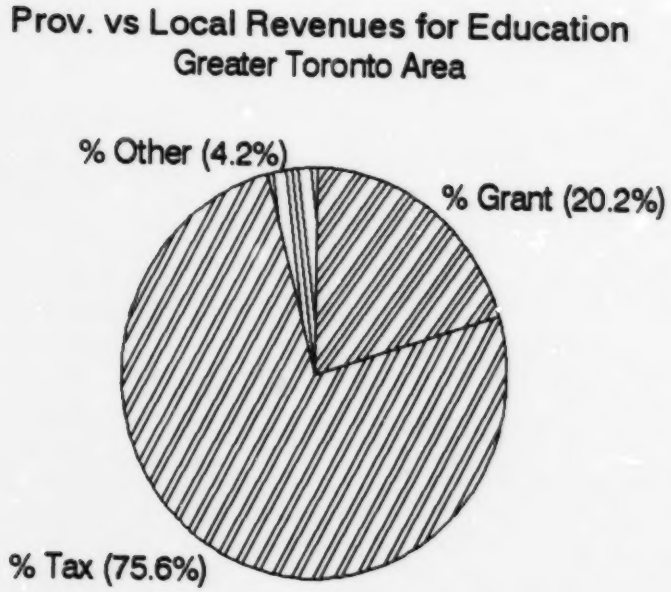


Prov. vs Local Revenues for Education
Mid Northern Region



Prov. vs Local Revenues for Education
North Western Region




Prov. vs Local Revenues for Education
Greater Toronto Area
% Other (4.2%)
% Grant (20.2%)
% Tax (75.6%)

E. SCHOOL BOARD BUDGETING DECISIONS

Survey Question: Programs contributing to budget increases; board policy decision in the preparation of the 1991 budget.

Of the 70 boards completing the survey, 90 percent responded in some detail to the above two issues. The following is a list of the most commonly cited policy decisions of these boards.

Programs Contributing to Budget Increases

- pay equity was the number one expense for boards
- this was followed by the local contribution to the Anti-Recession grant

These also appear to be adding significantly to local education costs:

- capital funding: maintenance
- capital funding: portable and construction
- computers and technological equipment
- CPI, UIC, Employer Health levy
- Pupil-teacher ratio: primary grades
- employment equity - staffing
- occupational health and safety
- ESL
- GST

School Board Policy Decisions

The public school bards responding to this question (and most did in some manner) identified a variety of coping mechanisms. (These are not listed in order of frequency)

- a policy decision to keep the mill rate at an increase of 5 or 6 percent or less.
- deferring the local share of capital projects or deferring all capital works
- some made significant cuts in capital maintenance budgets
- depleting reserves to take advantage of funding under the Anti-recession program
- program cuts and lay-offs
- no new programs and curriculum programs flat-lined
- freezing professional development budget

APPENDICES APPENDICES APPENDICES

Appendix A — Copy of Survey Questionnaire

Appendix B — Numerical and Alphabetical List of Boards that responded with the corresponding Survey Response Number

Appendix C — Regional Graphs displaying data on the following categories:

i) Budget and Mill Rate Changes
ii) Total Weighted Assessment Change
iii) Enrolment
iv) Provincial Grants (operating & capital)
v) Provincial vs. Local Revenues

Please note that these graphs give the school boards a a Survey Response Number. The lists corresponding the Boards with their Survey Response Number are in Appendix B.

OPSBA SURVEY: 1991 PUBLIC SCHOOL BOARD BUDGETS

MAY 1991

I. **PUBLIC SCHOOL BOARD** _____

II. **SURVEY COMPLETION DATE:** _____

III. **BOARD CONTACT PERSON:**
(NAME AND PHONE NUMBER) _____ ( ) _____

IV. **TOTAL SCHOOL BOARD BUDGET:**
(INCLUDING CAPITAL)

1990: _____

1991: _____

% CHANGE: _____

V. **EDUCATION MILL RATES:**

1990: _____

1991: _____

% CHANGE: _____

VI. **1991 HOUSEHOLD IMPACT:**
(IN DOLLARS)
(AVERAGE WEIGHTED ASSESSMENT x MILL RATE) _____.

VII. **OTHER LOCAL MILL RATES:**

	1990	1991
SEPARATE SCHOOL BOARD:	_____	_____
MUNICIPAL: (AREA RESIDENTIAL + UPPER-TIER IF APPLICABLE)	_____	_____

VIII. **FACTORS IMPACTING THE 1991 BUDGETING PROCESS:**

A) ASSESSMENT:

	1990	1991
ELEMENTARY:	_____	_____
SECONDARY:	_____	_____
TOTAL:	_____	_____
% CHANGE:	_____	_____

over

B) ENROLMENT:

ELEMENTARY:	_____	_____
SECONDARY:	_____	_____
TOTAL:	_____	_____
% CHANGE:	_____	_____

C) PROVINCIAL GRANTS:

OPERATING:	_____	_____
CAPITAL:	_____	_____
TOTAL:	_____	_____
% CHANGE:	_____	_____

GRANTS AS A TOTAL OF OPERATING EXPENDITURES:

1990 BOARD BUDGET: REVENUE BREAKDOWN: %GRANTS / %PROPERTY TAXATION

_____

1991 BOARD BUDGET: REVENUE BREAKDOWN: %GRANTS / %PROPERTY TAXATION

_____

D) PROGRAMS CONTRIBUTING TO BUDGET INCREASES:
I.E. PAY EQUITY, ESL, JUNIOR/SENIOR KINDERGARTEN, ACUTE CAPITAL NEEDS, ETC

_____

_____

_____

_____

E) BOARD BUDGET POLICY DECISIONS:
I.E. FREEZE ON EXPENDITURES, PROGRAM CUTS, CAPITAL WORKS DEFERRED, GROWTH, ETC

_____

_____

_____

_____

IF YOU HAVE ANY QUESTIONS REGARDING THIS QUESTIONNAIRE OR NEED ASSISTANCE REGARDING ITS INTERPRETATION, PLEASE CONTACT BEV ALLEN, DIRECTOR OF LEGISLATION AND FINANCE, OPSBA, (416) 340-2540

YOUR ASSISTANCE WITH THIS DATA COLLECTION EXERCISE IS GREATLY APPRECIATED. OPSBA STAFF WILL BE PREPARING THE ANALYSIS,AND A FULL REPORT WILL BE FORWARDED TO ALL MEMBERS TO ASSIST YOU IN PROMOTING EDUCATION FINANCE ISSUES IN YOUR COMMUNITY.

BOARDS (alphabetically)

Airy & Sabine	
Asquith–Garvey	
Atikokan	070
Brant	008
Bruce	068
Caramet	
Carleton	041
Central Algoma	009
CFB Borden	
Chapleau	
Cochrane, etc...	067
Connell & Ponsford	037
Dryden	035
Dufferin	004
Durham	033
East Parry Sound	071
East York	044
Elgin	010
Espanola	056
Essex	024
Etobicoke	
Foleyet	
Ft Frances/Rainy Rvr	032
Frontenac	018
Geraldton	001
Grey	014
Haldimand	047
Haliburton	015
Halton	017
Hastings	007
Hearst	069
Hornepayne	
Huron	012
James Bay Lowlands	
Kapuskasing	034
Kenora	011
Kent	002
Kilkenny	
Kirkland Lake	021
Lake Superior	
Lakehead	027
Lambton	049
Lanark	006
Leeds & Grenville	028
Lennox & Addington	051
Lincoln	052
London	039
Manitoulin	043
Metro Toronto	062
Metro French	
Michipicoten	059
Middlesex	013
Mine Centre	
Missarenda	
Moose Factory Island	
Moosonee	
Muskoka	060
Nakina	
Niagara South	016
Nipigon/Red Rock	040
Nipissing	063
Norfolk	058
North Shore	066
North York	020
Northern	
Northumberland & New	048
Ottawa	025
Oxford	036
Peel	050
Perth	042
Peterborough	005
Prescott & Russell	038
Prince Edward	019
Red Lake	
Renfrew	023
Sault Ste. Marie	057
Scarborough	065
Simcoe	053
S. D. & G.	030
Sudbury	026
Timiskaming	031
Timmins	022
Toronto	
Umfreville	
Upsala	
Victoria	045
Waterloo	029
Wellington	055
Wentworth	061
West Parry Sound	064
Windsor	003
York Region	046

Boards (numerically)

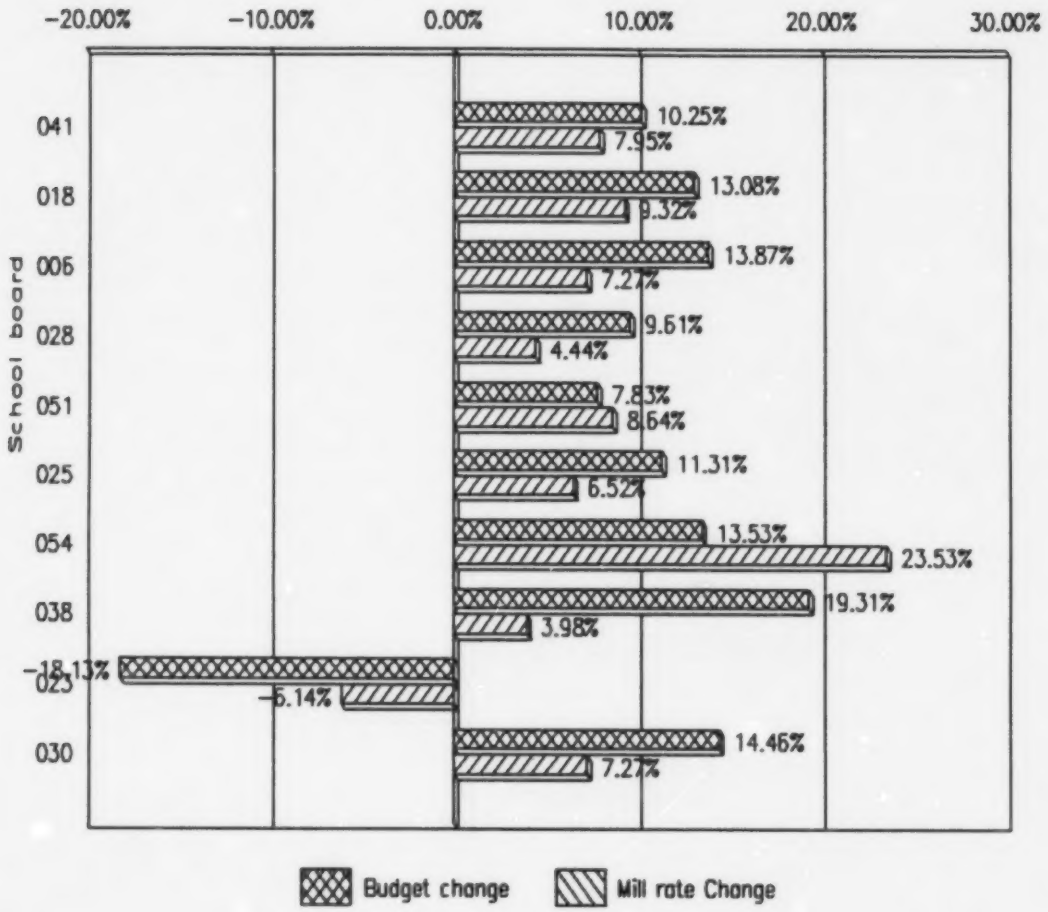
001	Geraldton
002	Kent
003	Windsor
004	Dufferin
005	Peterborough
006	Lanark
007	Hastings
008	Brant
009	Central Algoma
010	Elgin
011	Kenora
012	Huron
013	Middlesex
014	Grey
015	Haliburton
016	Niagara South
017	Halton
018	Frontenac
019	Prince Edward
020	North York
021	Kirkland Lake
022	Timmins
023	Renfrew
024	Essex
025	Ottawa
026	Sudbury
027	Lakehead
028	Leeds & Grenville
029	Waterloo
030	S.D. & G.
031	Timiskaming
032	Fort Frances/Rainy River
033	Durham
034	Kapuskasing
035	Dryden
036	Oxford
037	Connell & Ponsford
038	Prescott & Russell
039	London
040	Nipigon Red Rock
041	Carleton
042	Perth
043	Manitoulin
044	East York
045	Victoria County
046	York Region
047	Haldimand
048	Northumberland & Newcastle
049	Lambton
050	Peel
051	Lennox & Addington
052	Lincoln County
053	Simcoe County
054	Ottawa Carleton French
055	Wellington County
056	Espanola
057	Sault Ste. Marie
058	Norfolk
059	Michipicoten
060	Muskoka
061	Wentworth
062	Metro Toronto
063	Nipissing
064	West Parry Sound
065	Scarborough
066	North Shore
067	Cochrane Iroquois Falls Black Riv
068	Bruce
069	Hearst
070	Atikokan
071	East Parry Sound

Appendix C

Public School Board Budget '91

Eastern Ontario Region

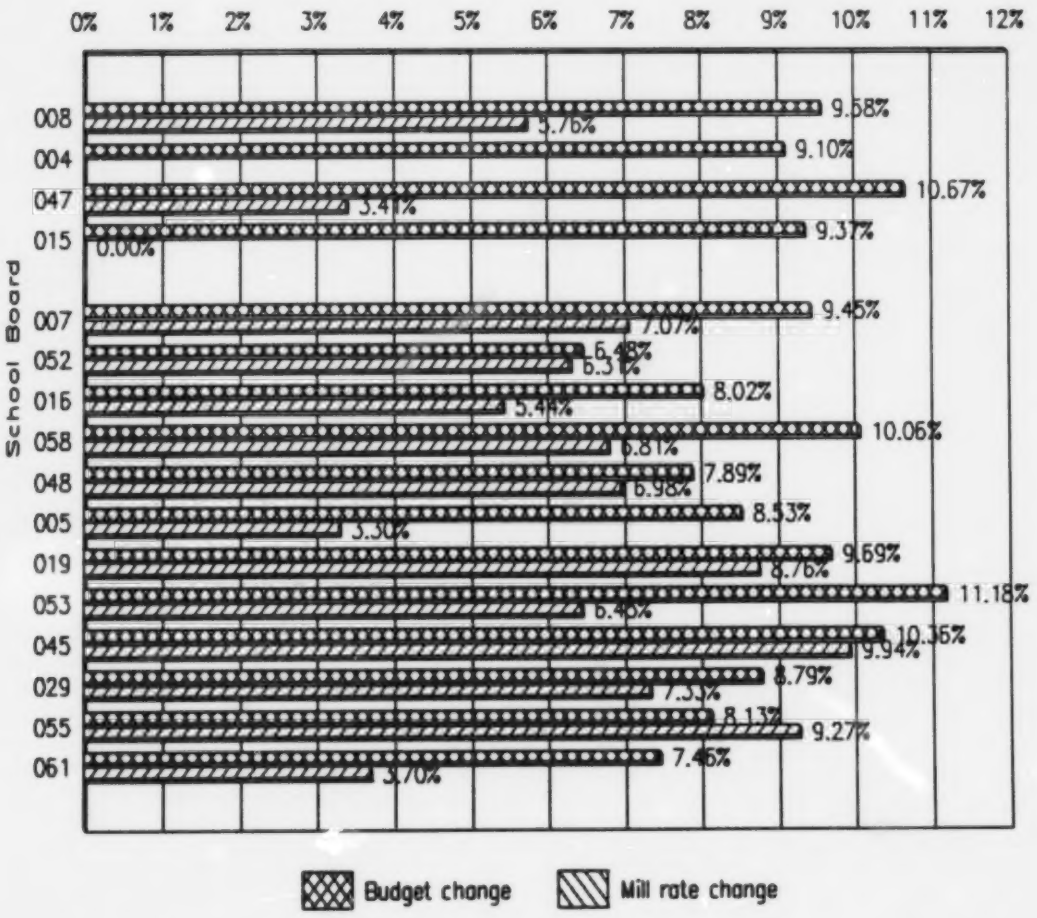
Percentage



Public School Board Budgets '91

Central Ontario Region (less GTA)

Percentage

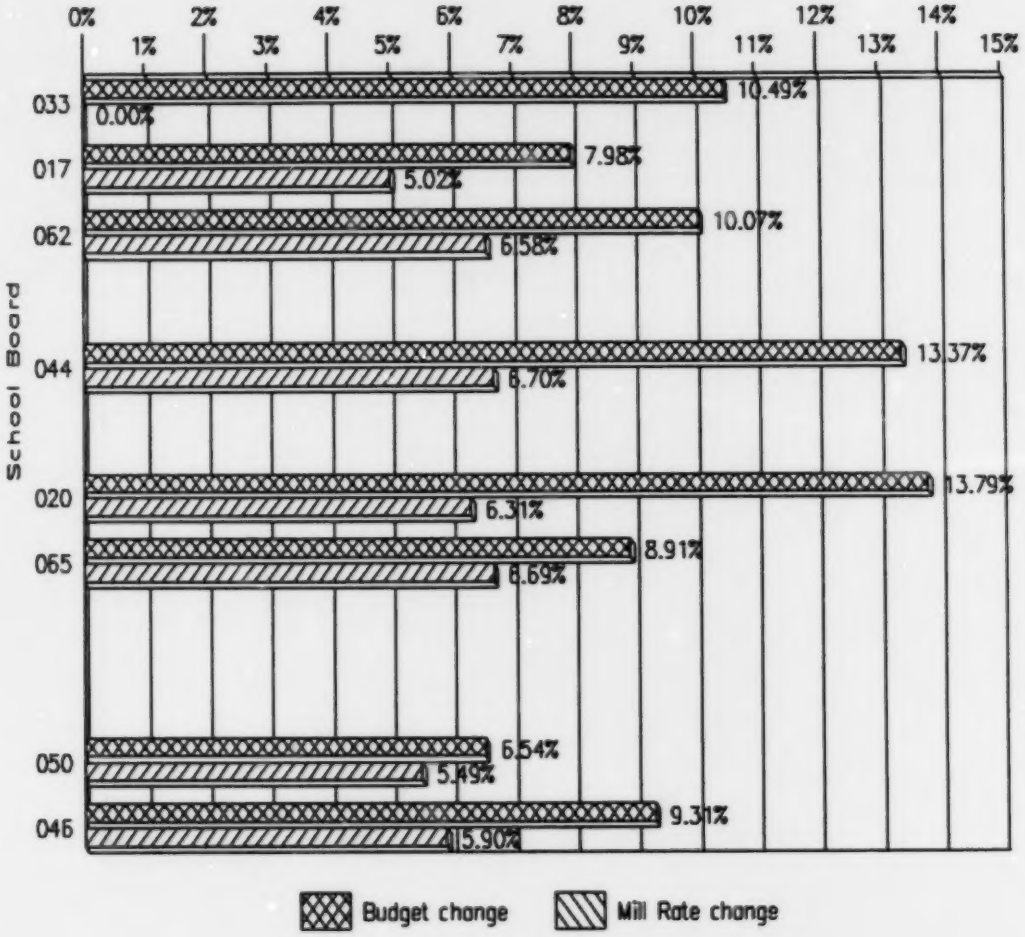


Appendix C

Public School Board Budgets '91

Greater Toronto Area

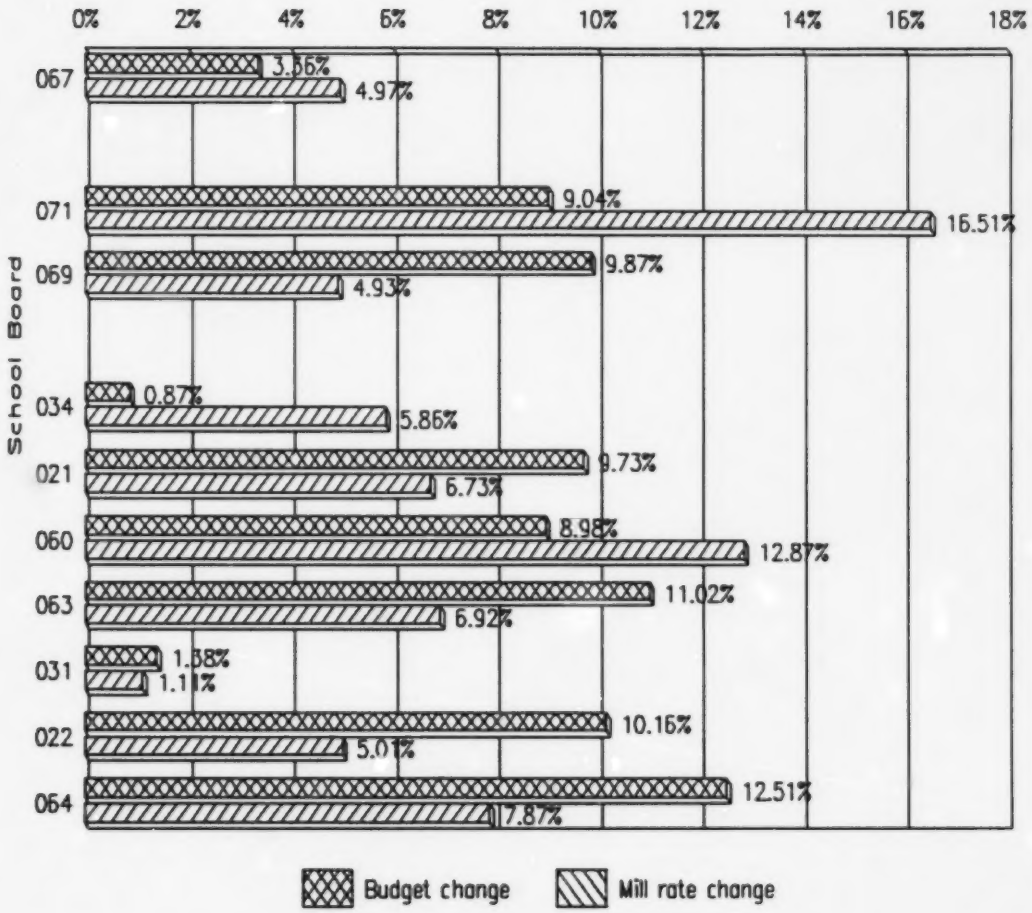
Percentage



Public School Board Budget '91

North East Ontario Region

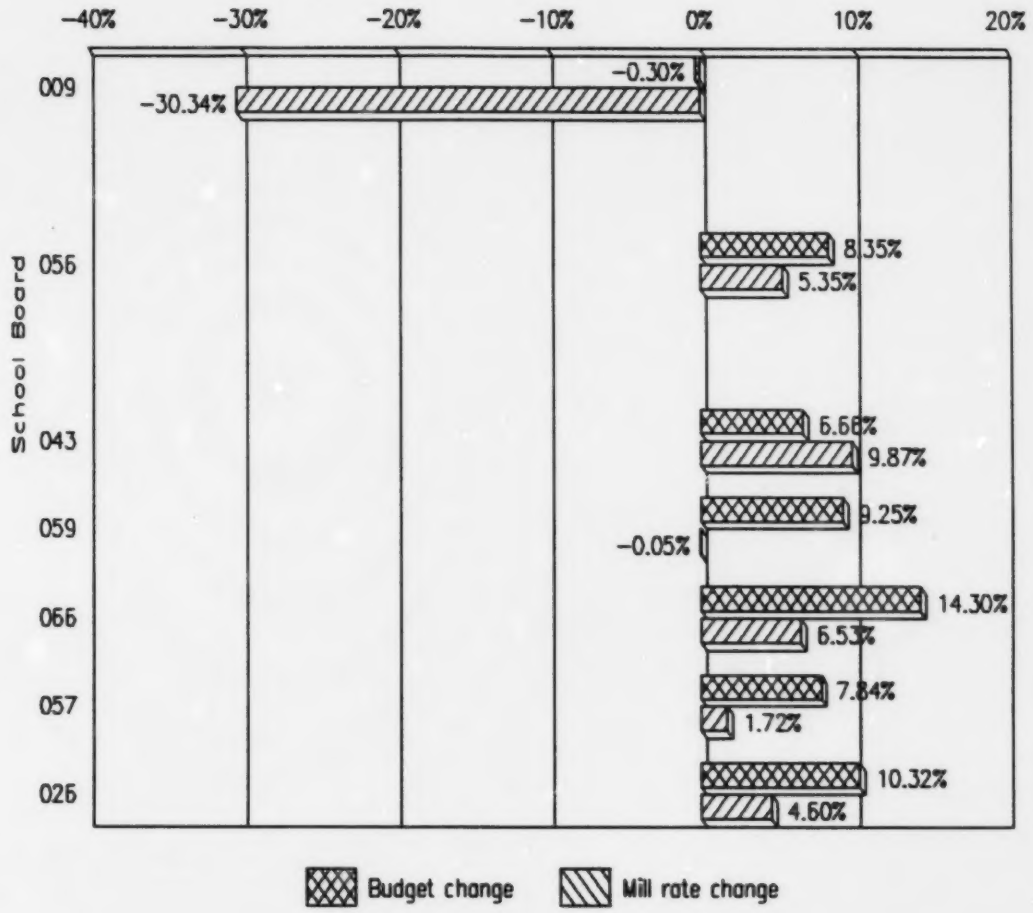
Percentage Change



Public School Board Budget '91

Mid-Northern Ontario Region

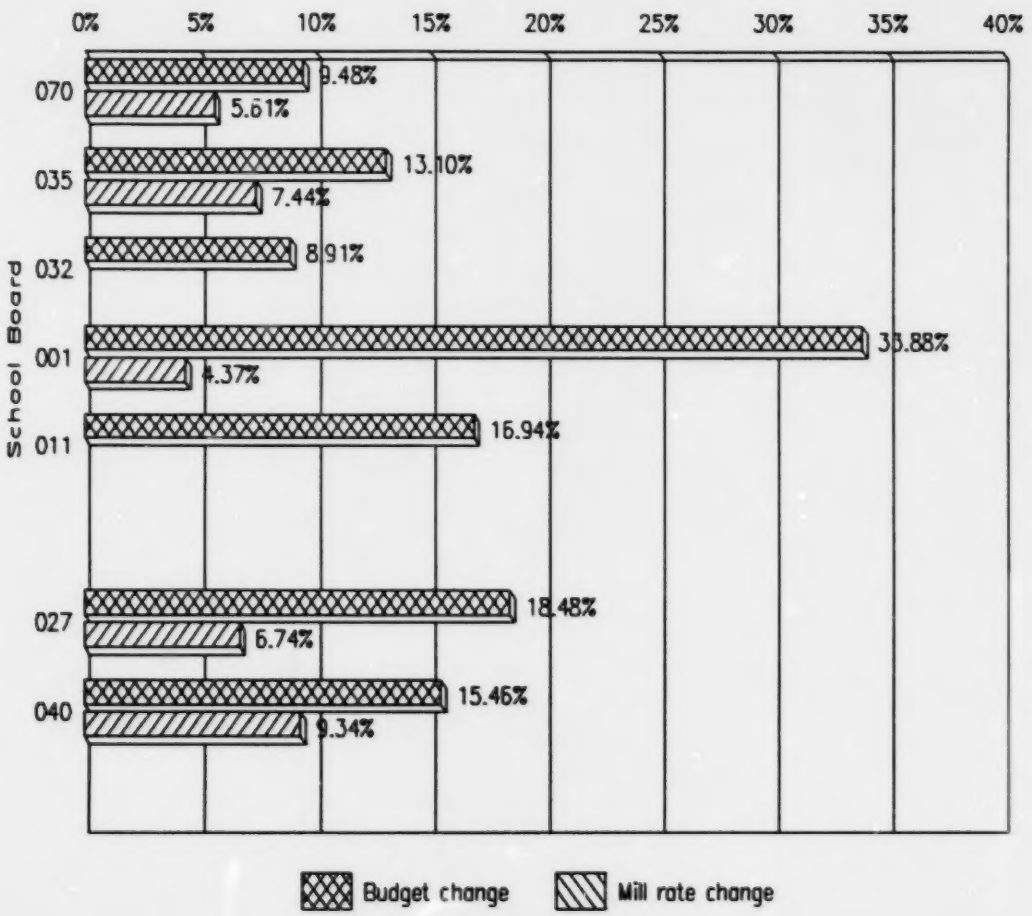
Percentage Change



Public School Board Budget '91

North West Ontario Region

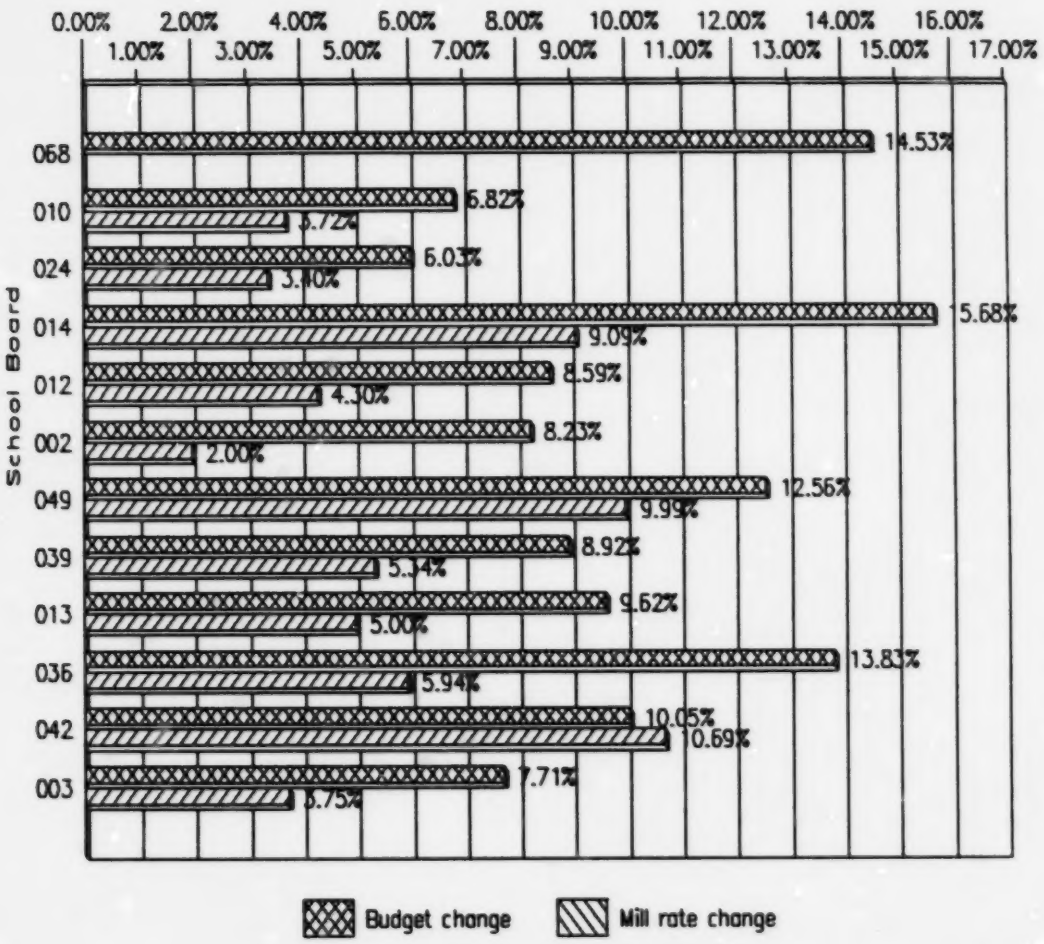
Percentage Change



Public School board Budgets '91

Western Ontario Region

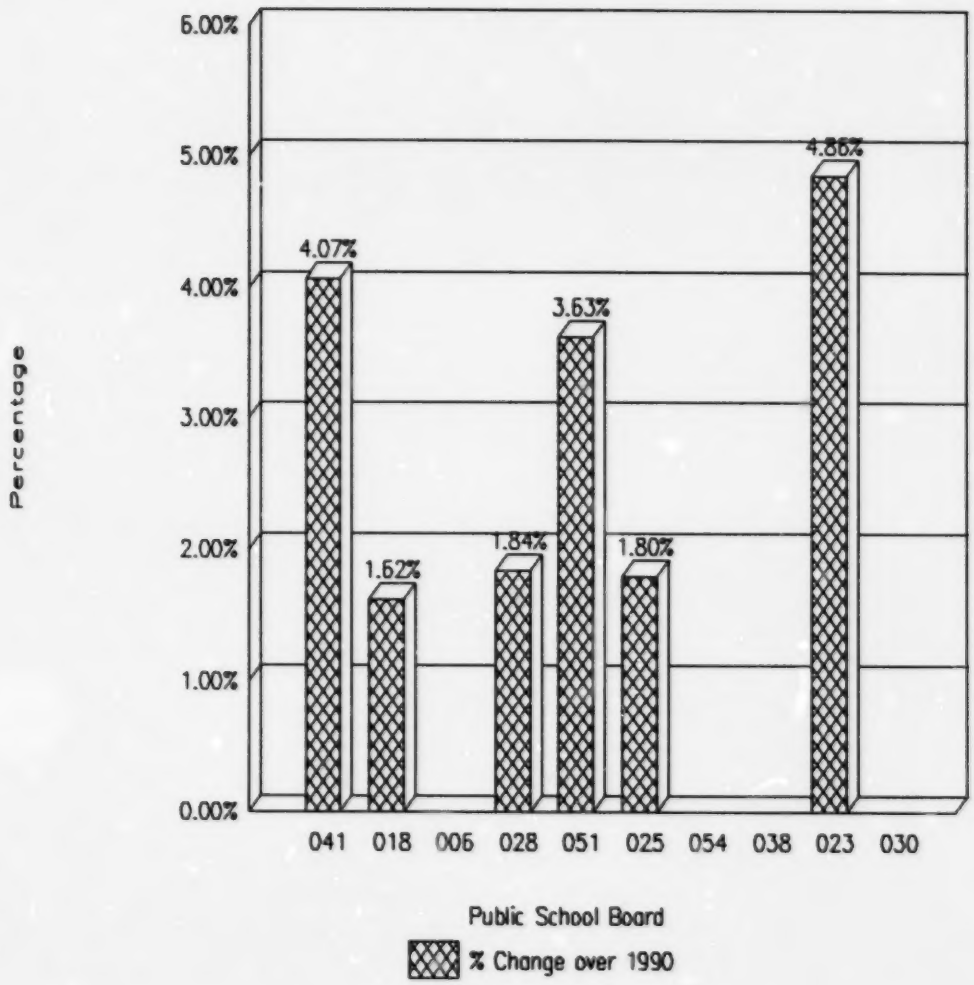
Percentage



Appendix C

Weighted Assessment

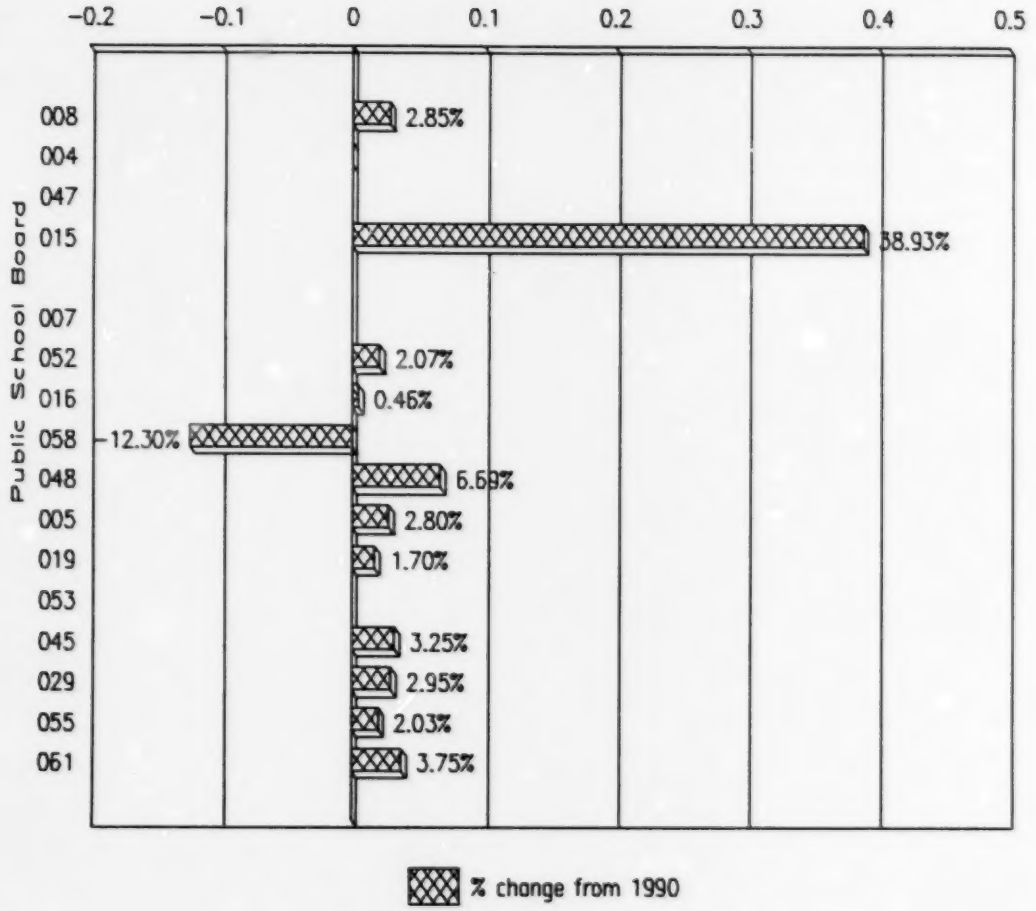
Eastern Ontario Region



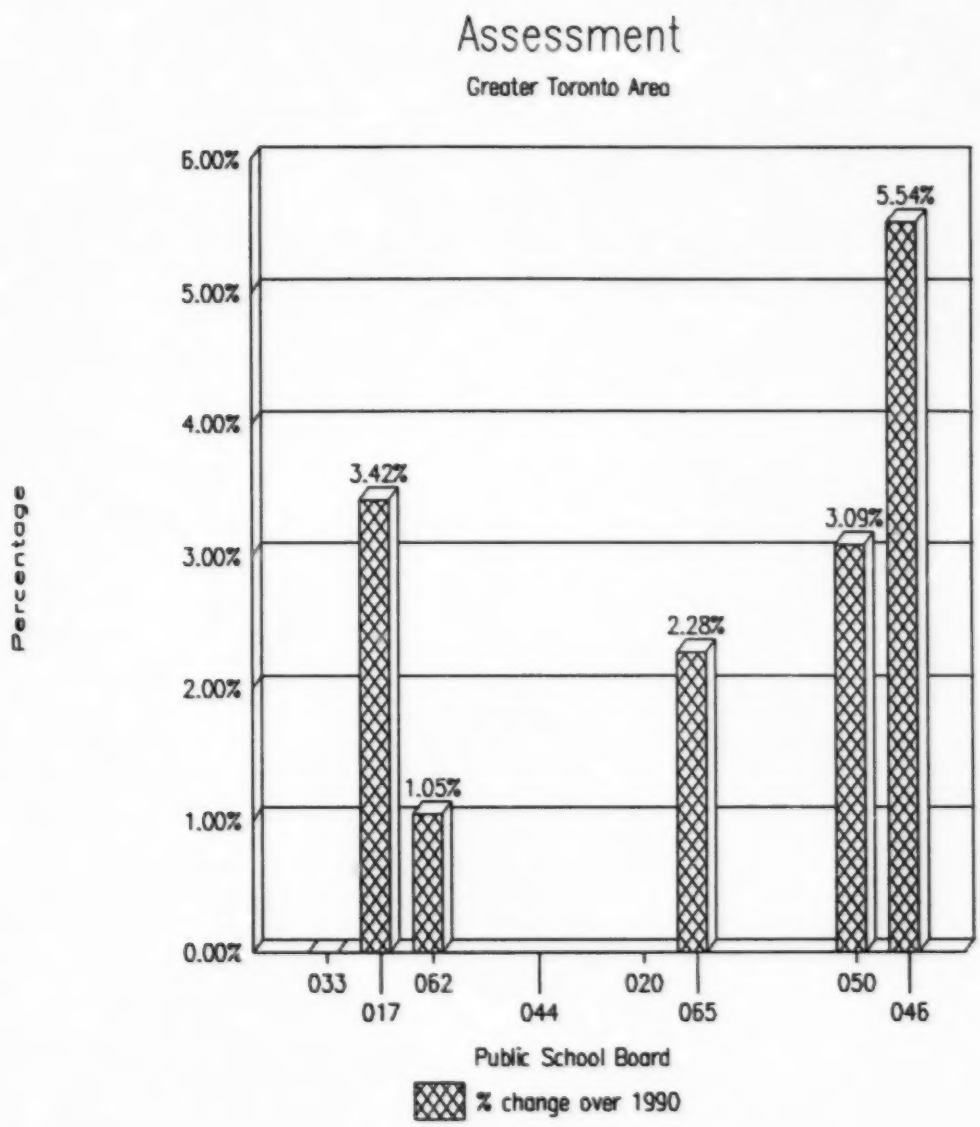
Assessment

Central Ontario Region (less GTA)

Assessment

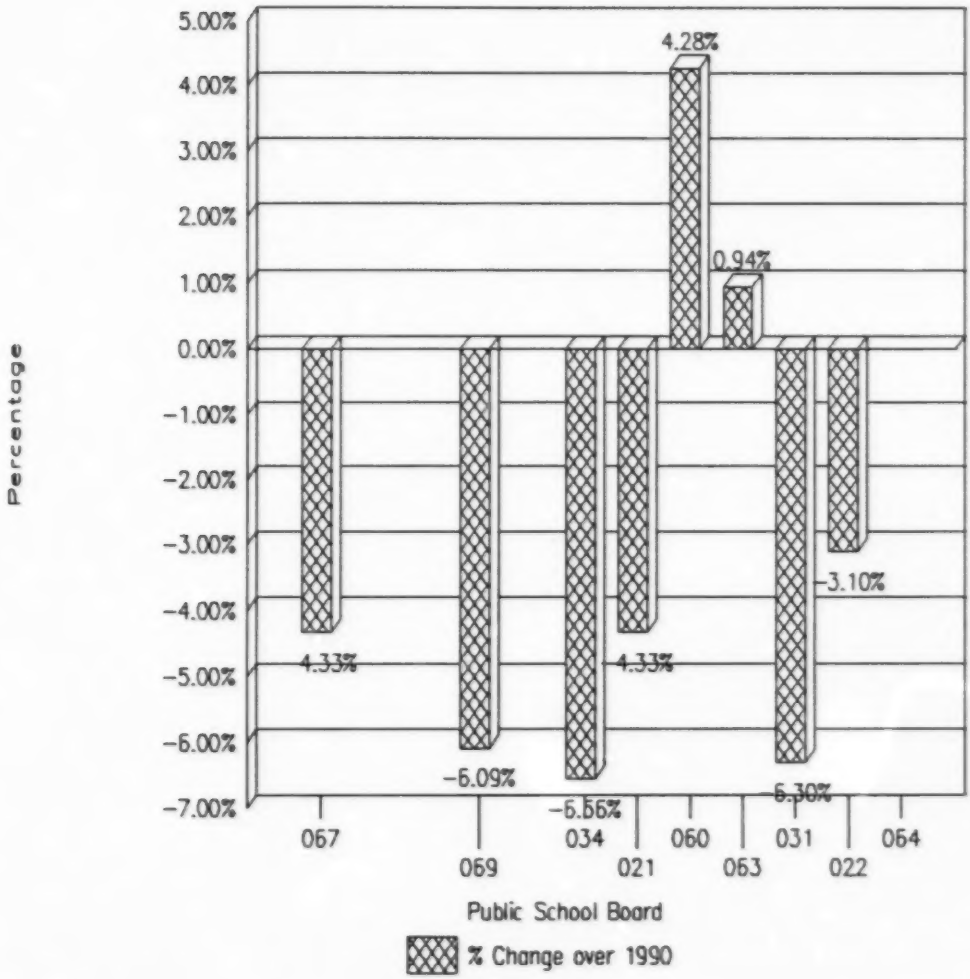


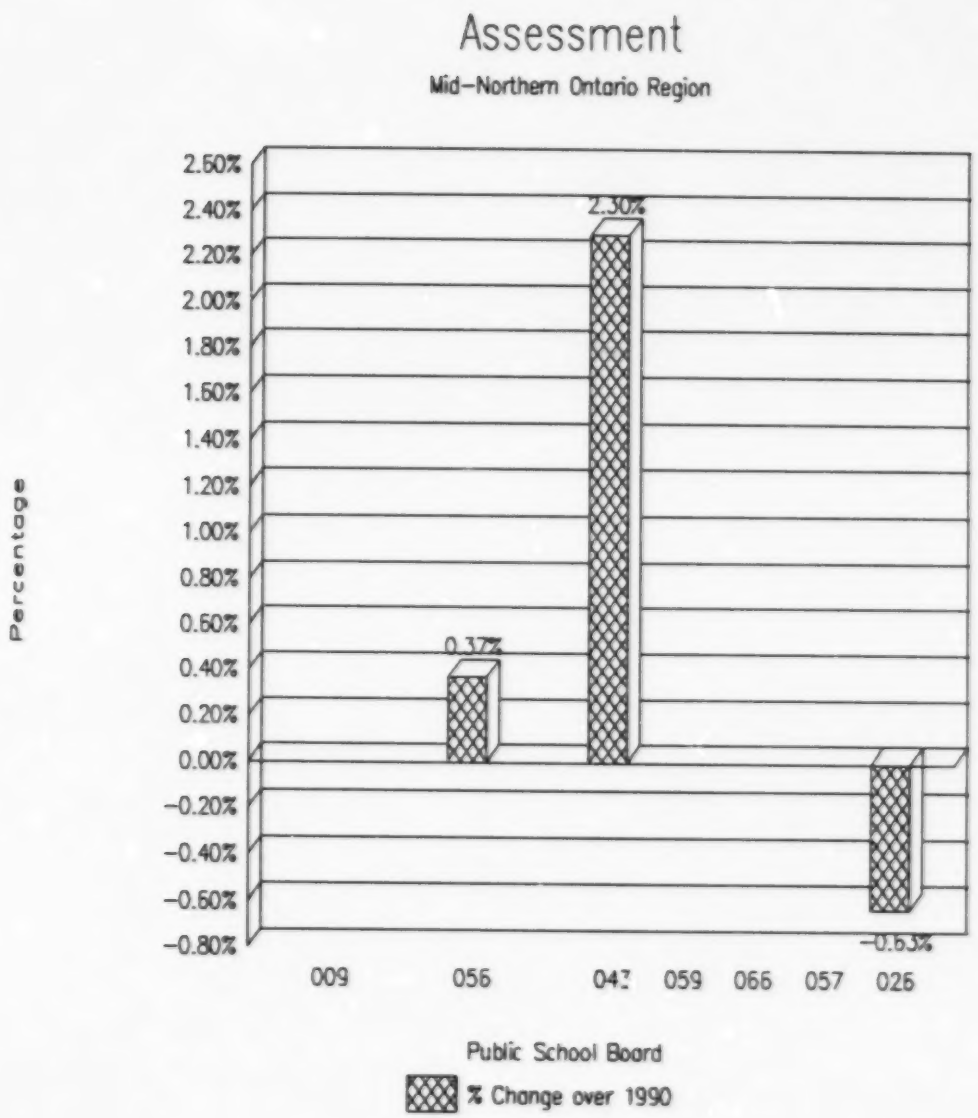
Appendix C


Assessment
Greater Toronto Area
6.00%
5.00%
4.00%
3.00%
2.00%
1.00%
0.00%
Percentage
3.42%
1.05%
2.28%
3.09%
5.54%
033
017
062
044
020
065
050
046
Public School Board
% change over 1990

Assessment

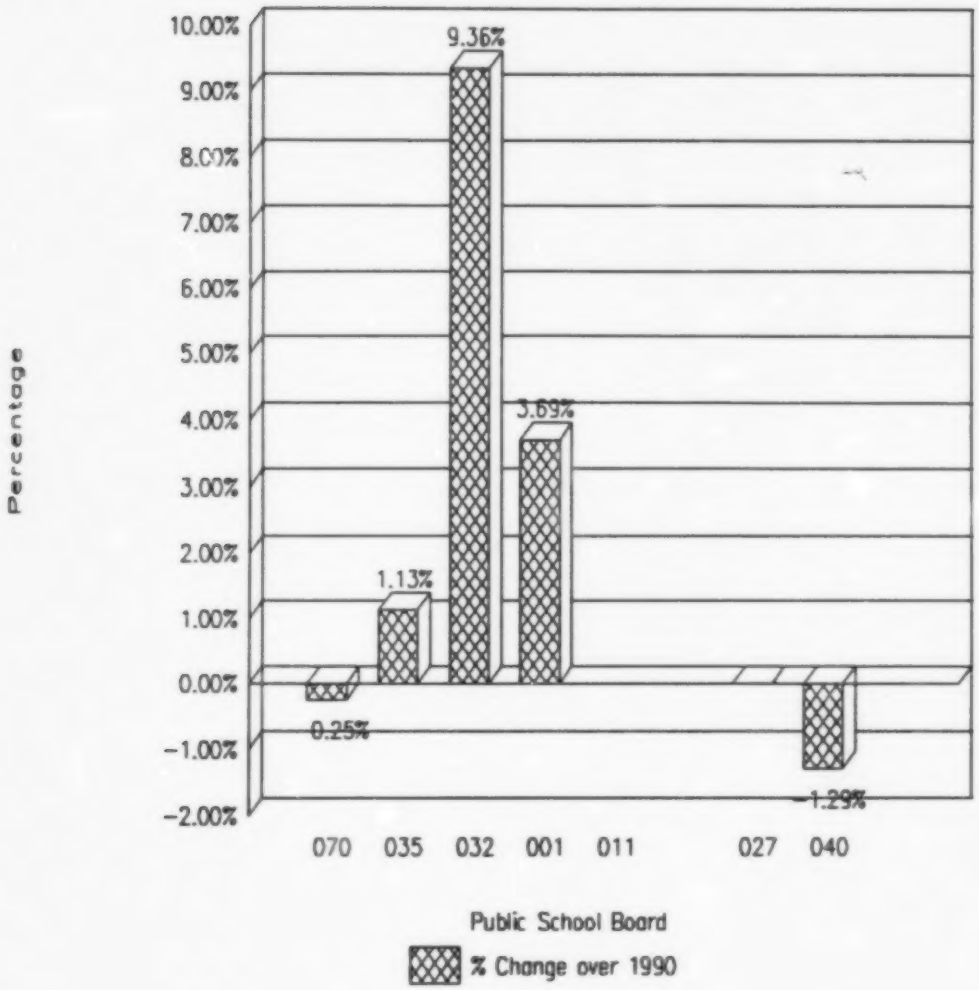
North East Ontario Region

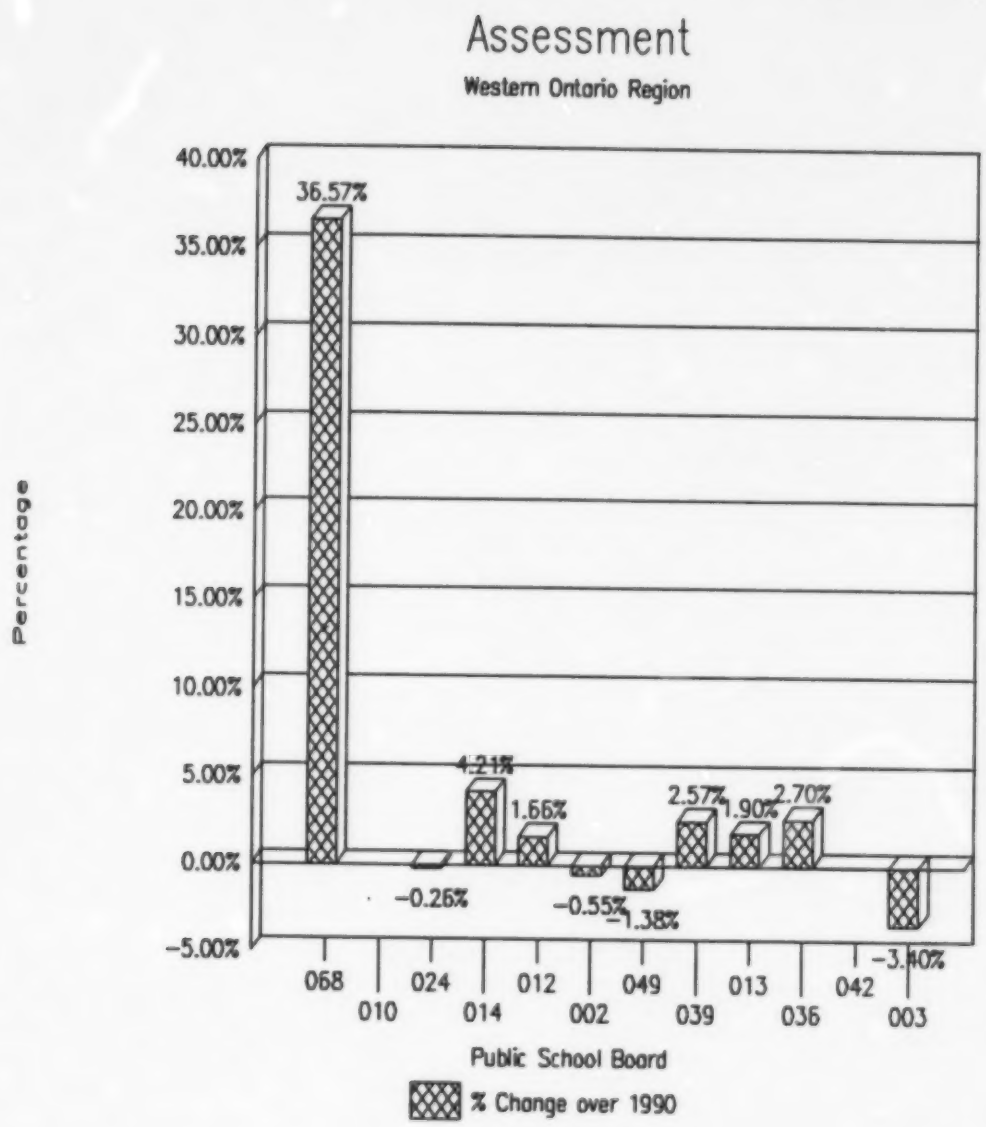



Assessment
Mid-Northern Ontario Region
Percentage
2.50%
2.40%
2.20%
2.00%
1.80%
1.60%
1.40%
1.20%
1.00%
0.80%
0.60%
0.40%
0.20%
0.00%
-0.20%
-0.40%
-0.60%
-0.80%
0.37%
2.30%
-0.63%
009
056
047
059
066
057
026
Public School Board
% Change over 1990

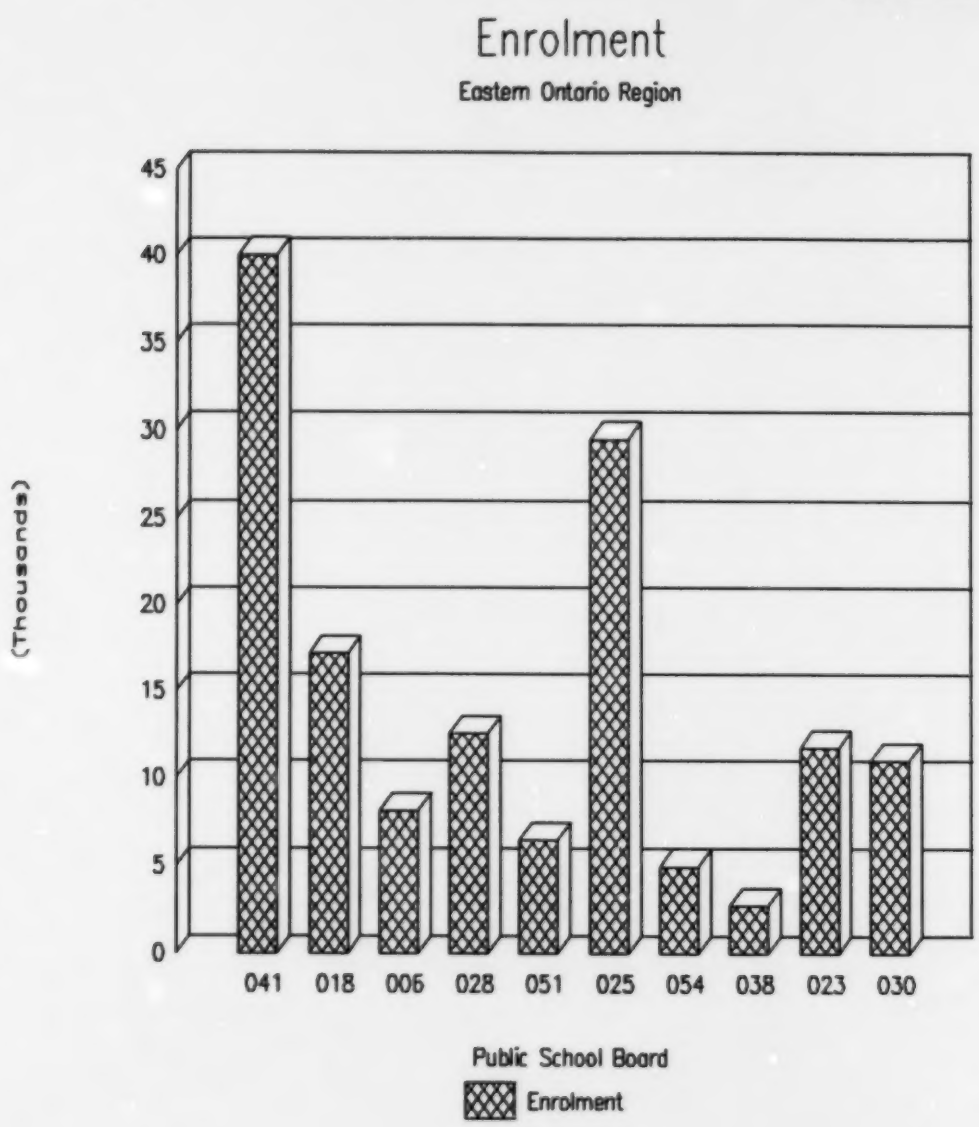
Assessment

North West Ontario Region




Assessment
Western Ontario Region
Percentage
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
-5.00%
36.57%
-0.26%
4.21%
1.66%
-0.55%
-1.38%
2.57%
1.90%
2.70%
-3.40%
068
010
024
014
012
002
049
039
013
036
042
003
Public School Board
% Change over 1990

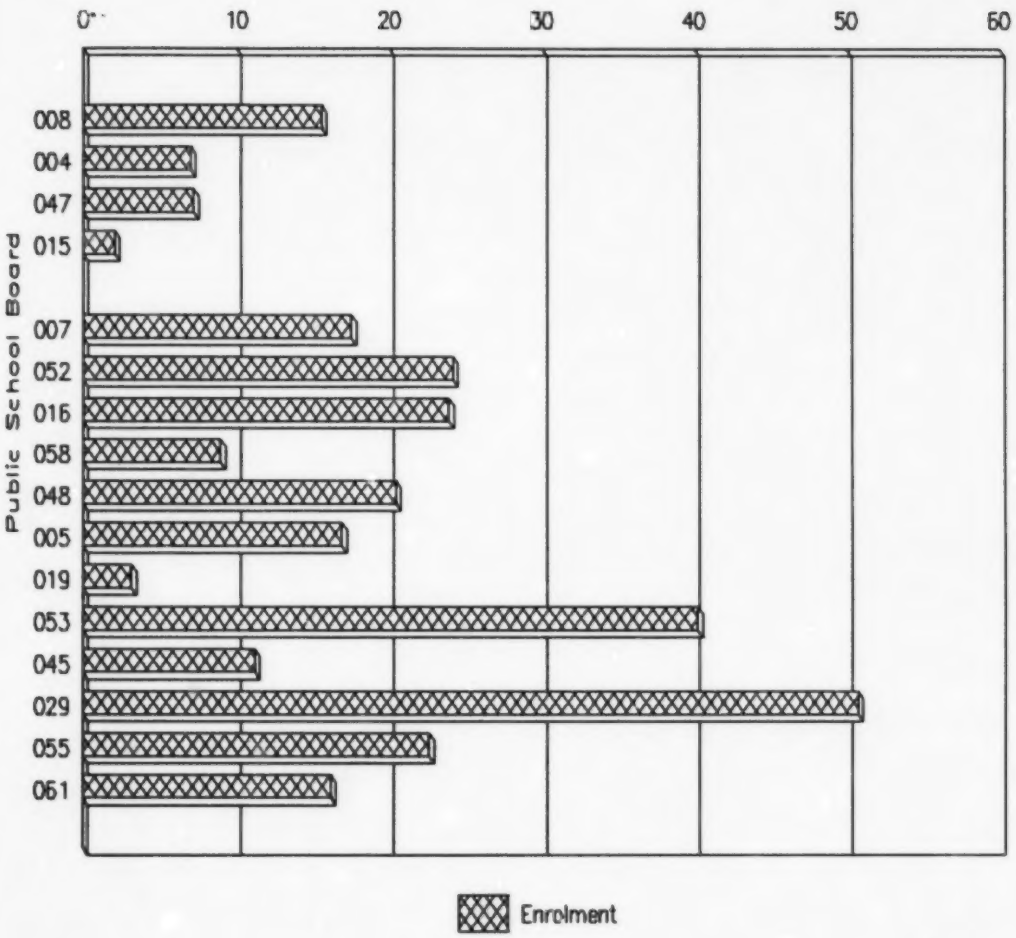
Appendix C


Enrolment
Eastern Ontario Region
45
40
35
30
25
20
15
10
5
0
(Thousands)
041
018
006
028
051
025
054
038
023
030
Public School Board
Enrolment

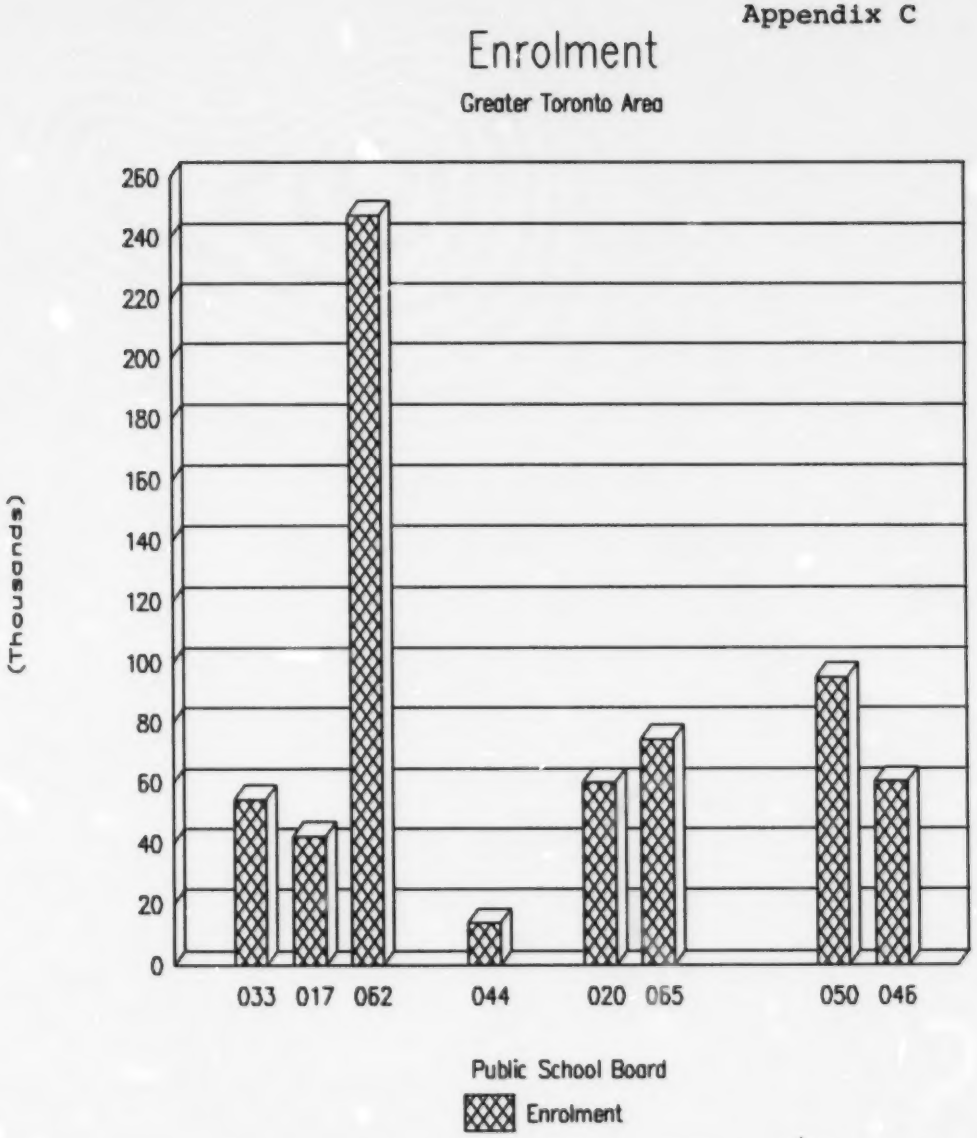
Enrolment

Central Ontario Region (less GTA)

(Thousands)

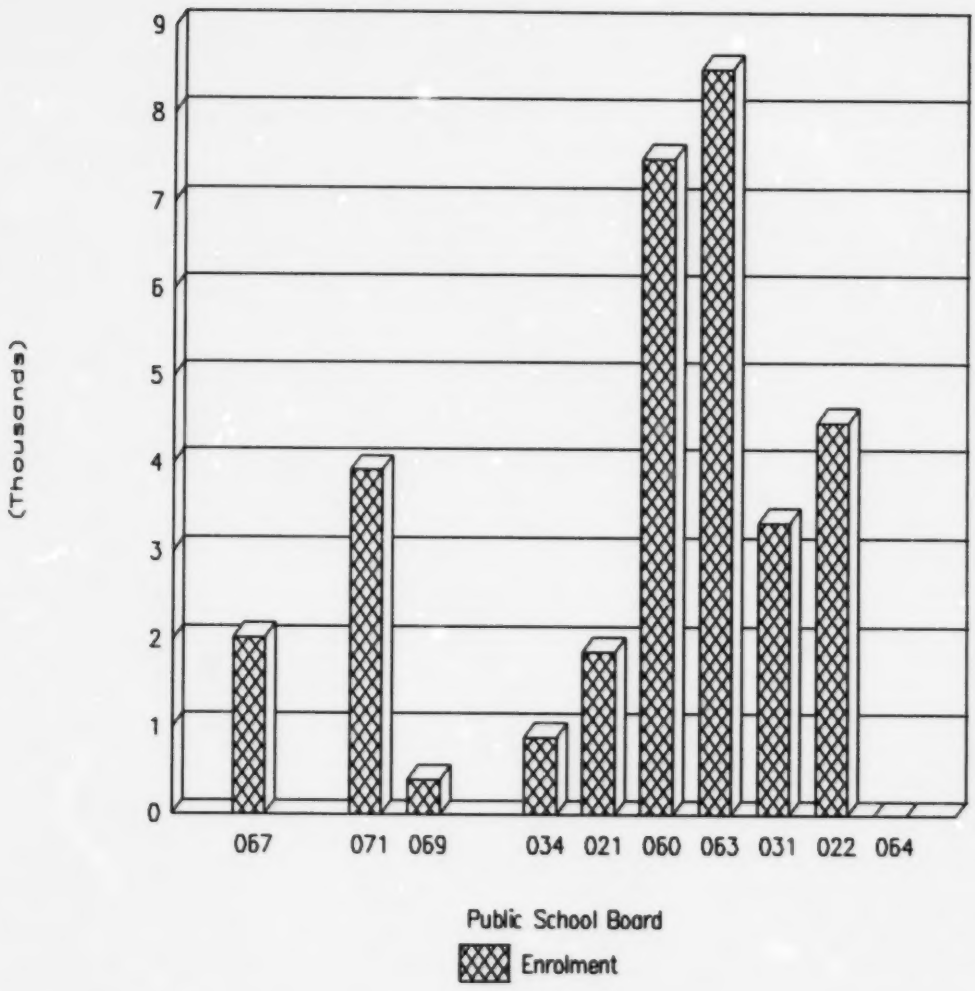


Appendix C


Enrolment
Greater Toronto Area
(Thousands)
260
240
220
200
180
160
140
120
100
80
60
40
20
0
033
017
062
044
020
065
050
046
Public School Board
Enrolment

Enrolment

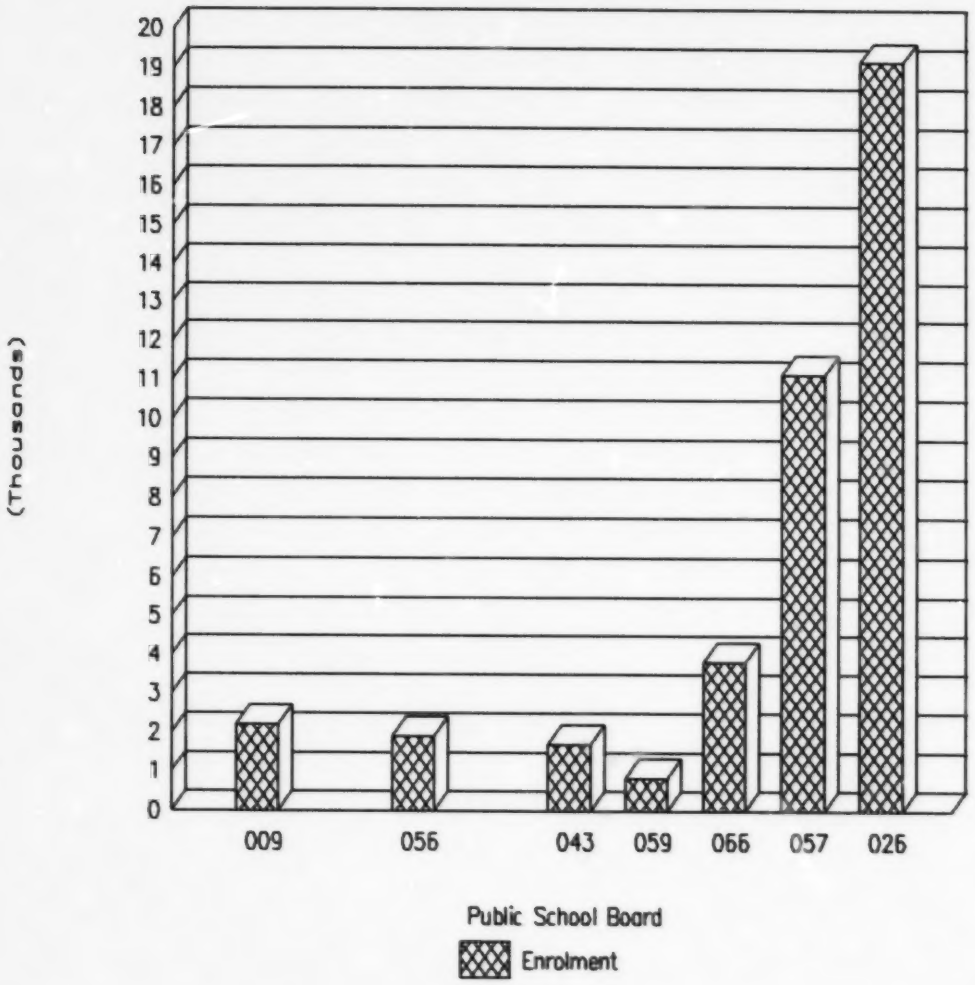
North East Ontario Region



Appendix C

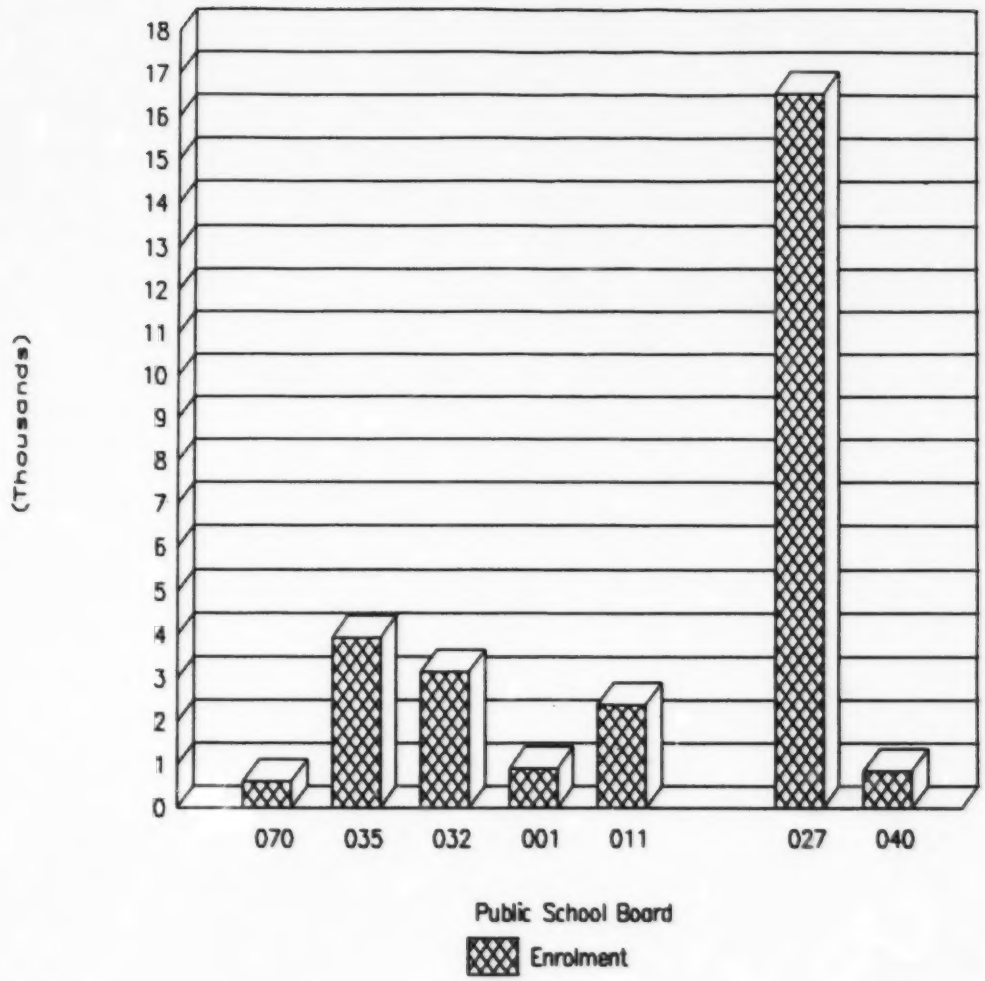
Enrolment

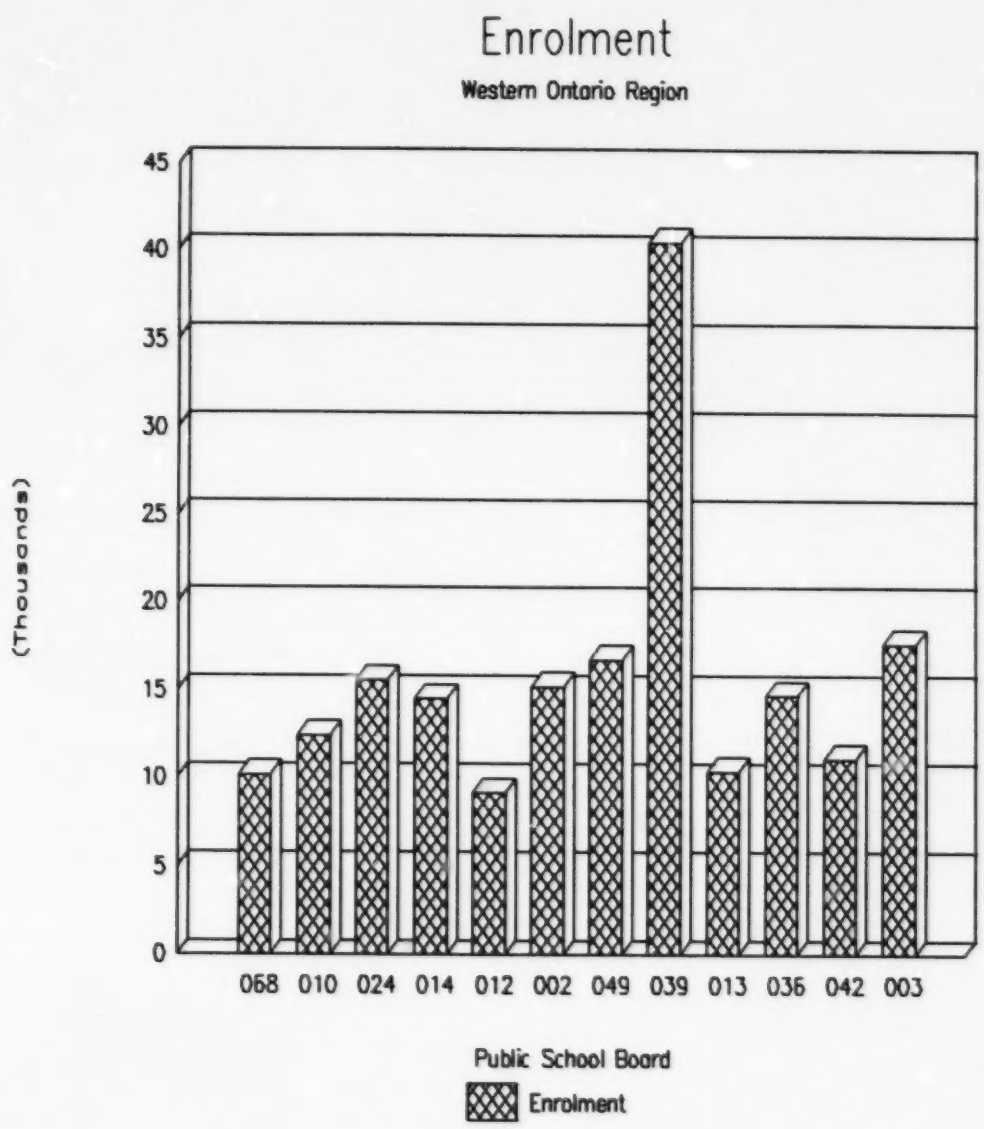
Mid-Northern Ontario Region



Enrolment

North Western Ontario

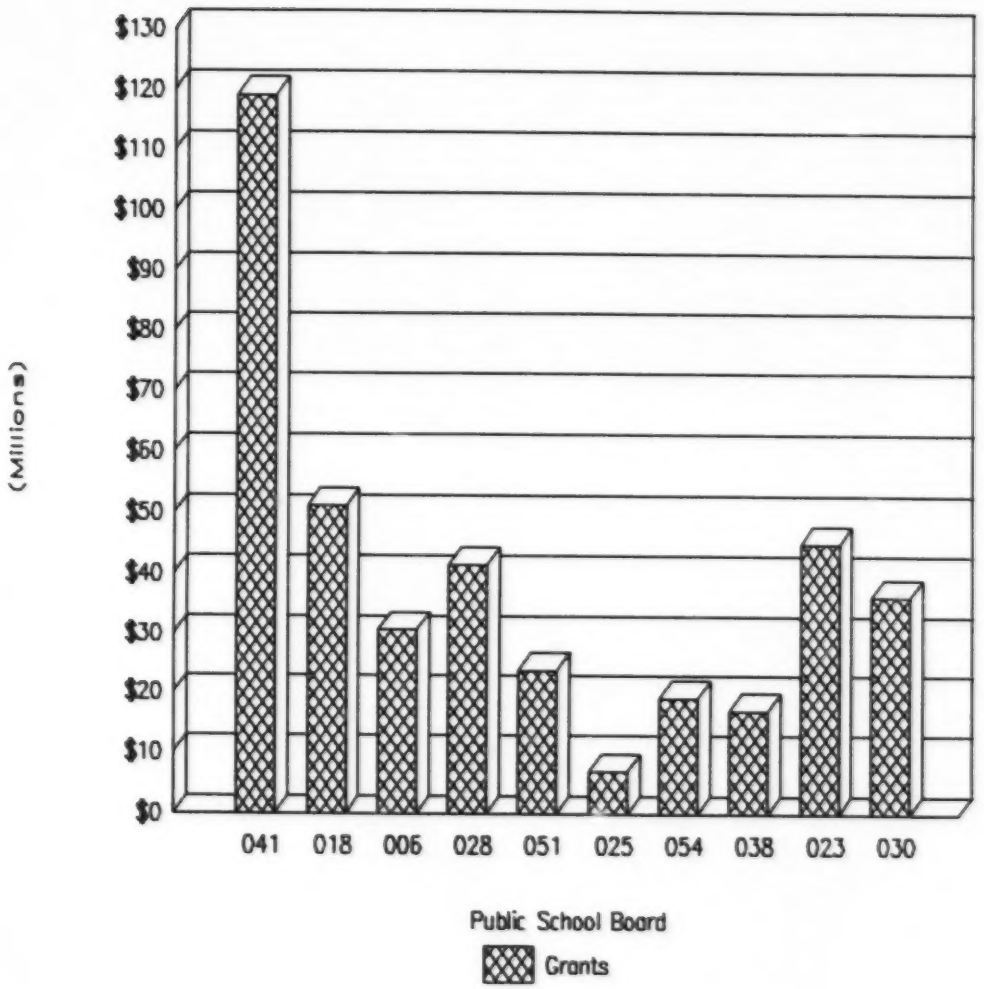



Enrolment
Western Ontario Region
(Thousands)
45
40
35
30
25
20
15
10
5
0
068 010 024 014 012 002 049 039 013 036 042 003
Public School Board
Enrolment

Appendix C

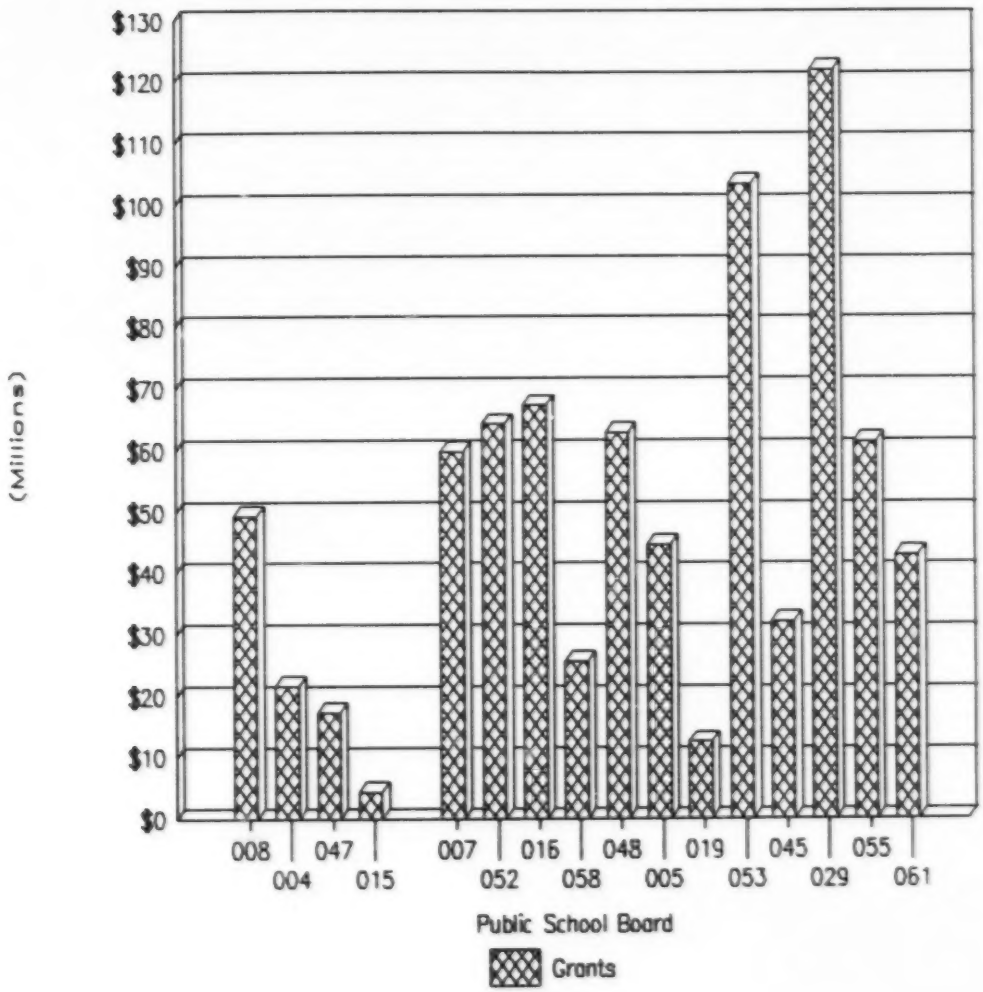
Provincial Grants

Eastern Ontario Region



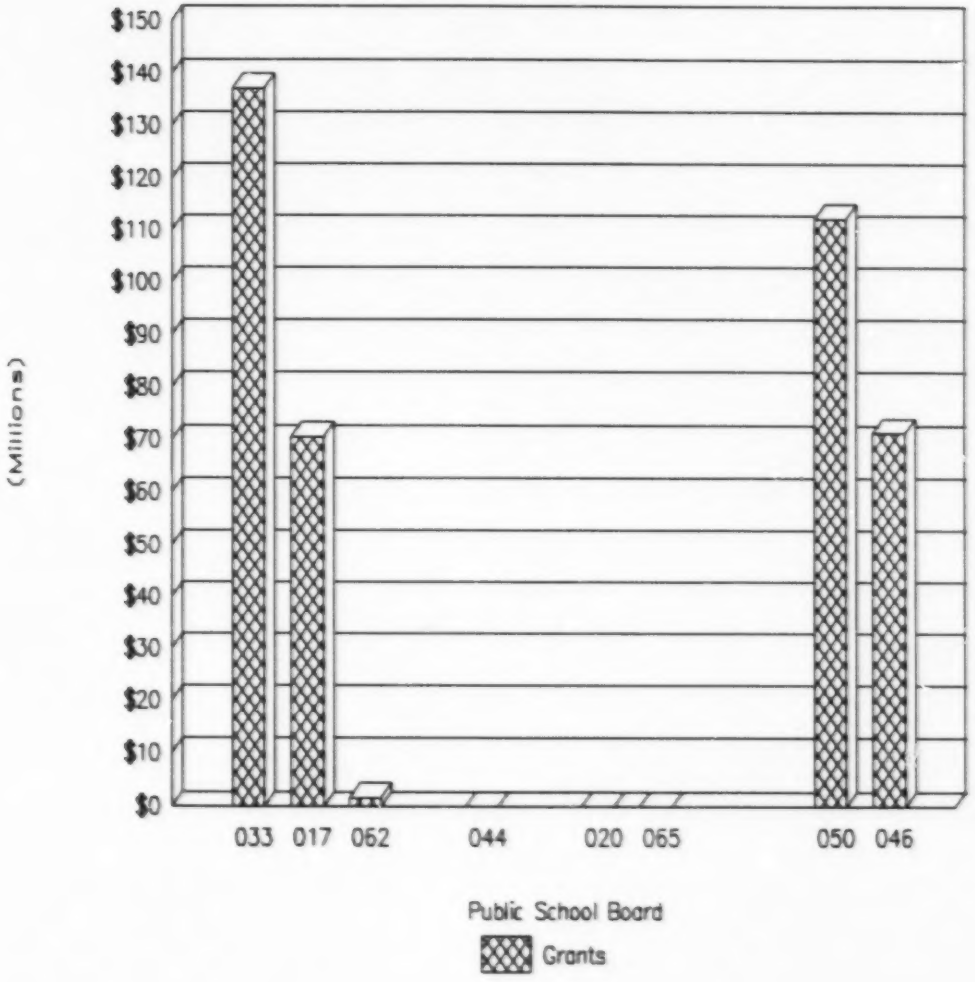
Provincial Grants

Central Ontario Region (less GTA)



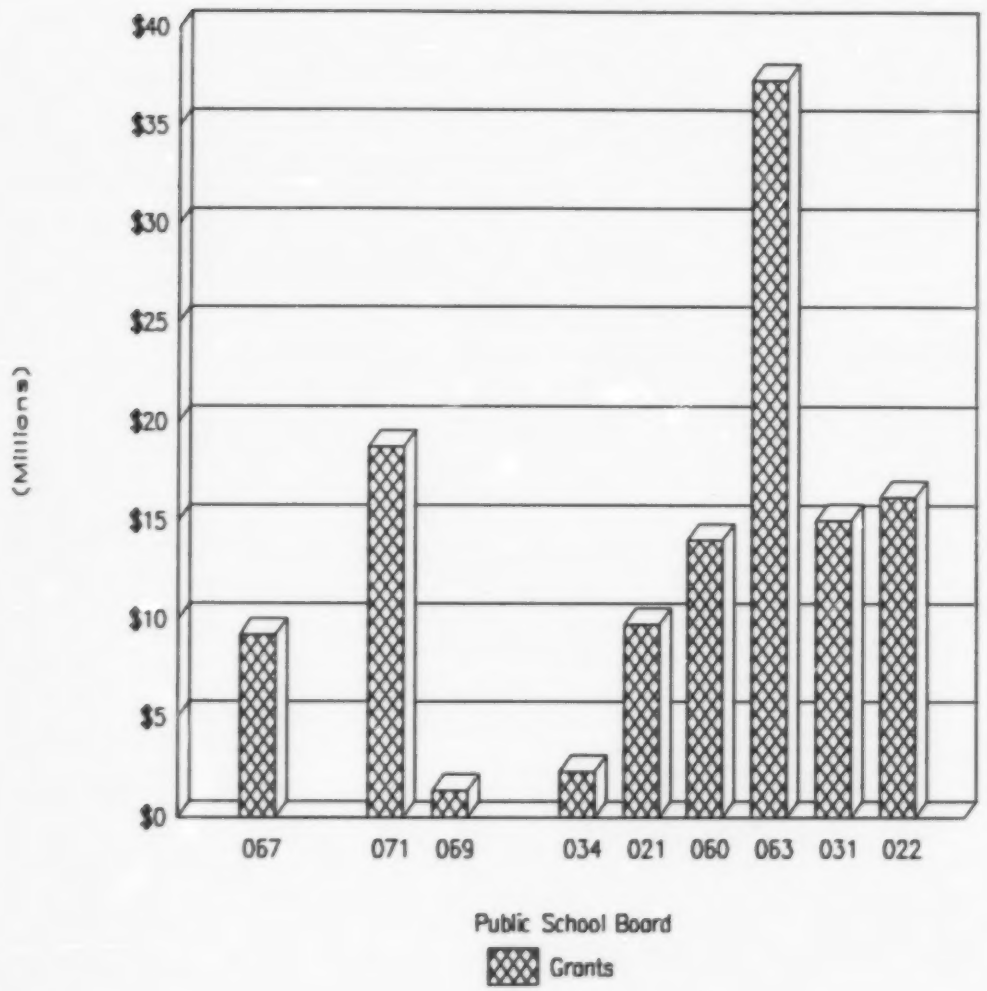
Provincial Grants

Greater Toronto Area



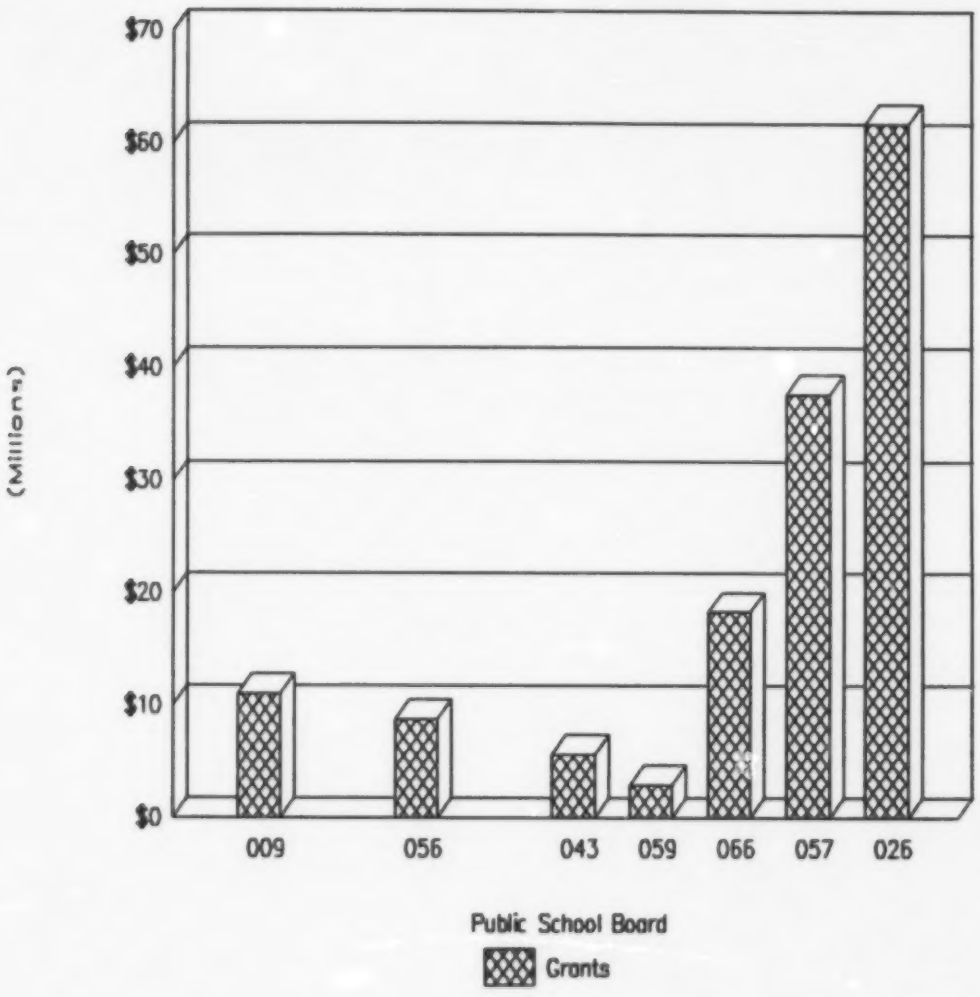
Provincial Grants

North East Ontario Region



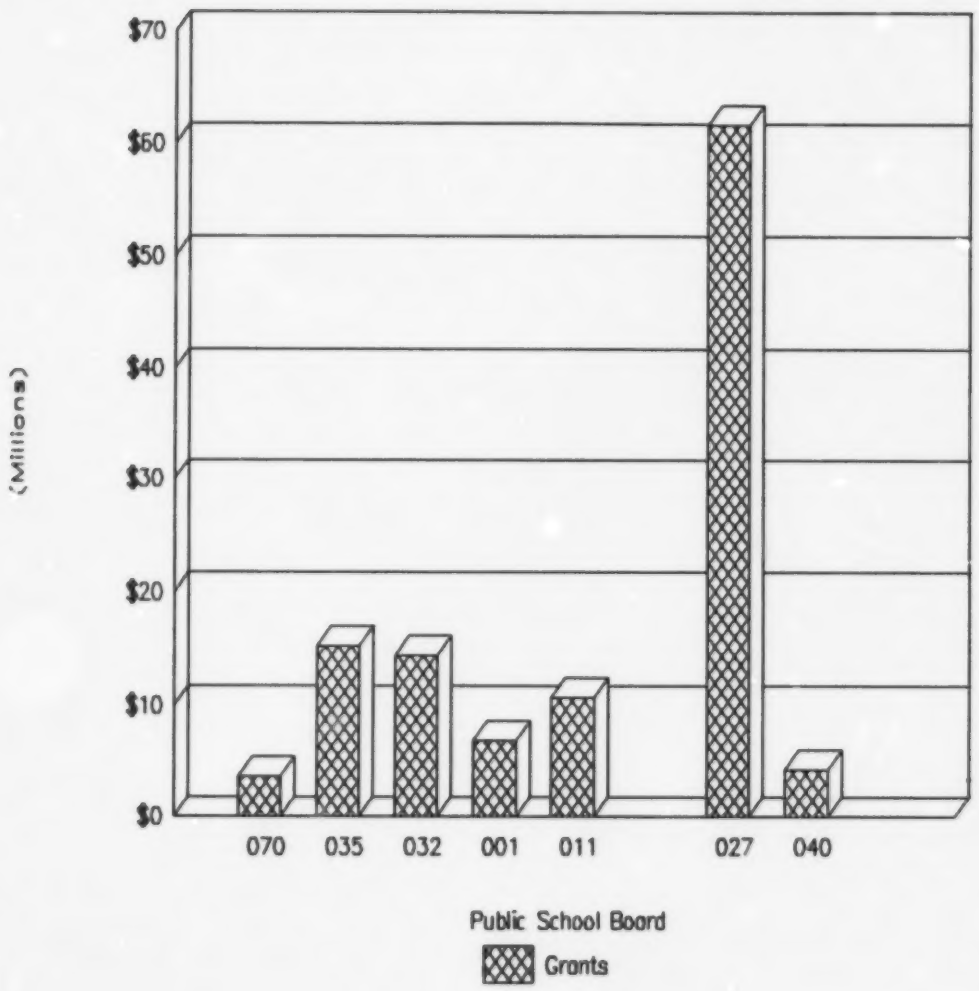
Provincial Grants

Mid-Northern Ontario Region



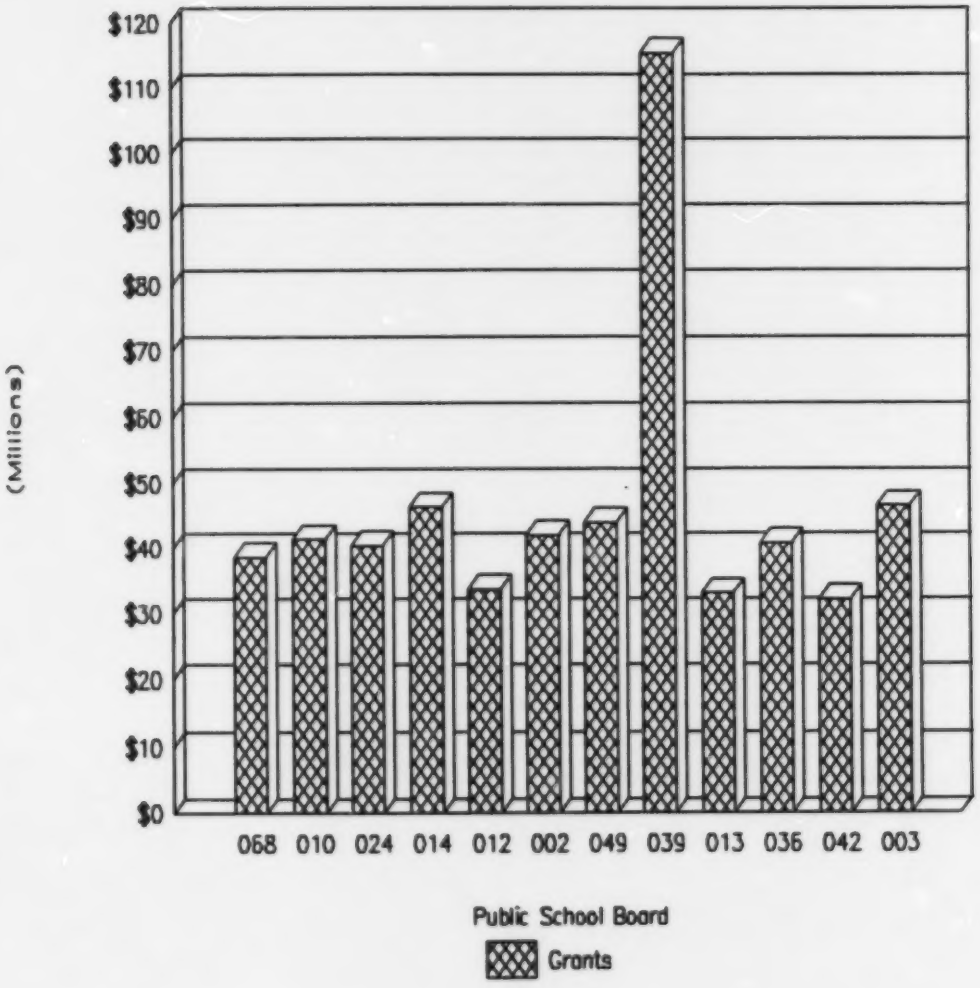
Provincial Grants

North West Ontario Region



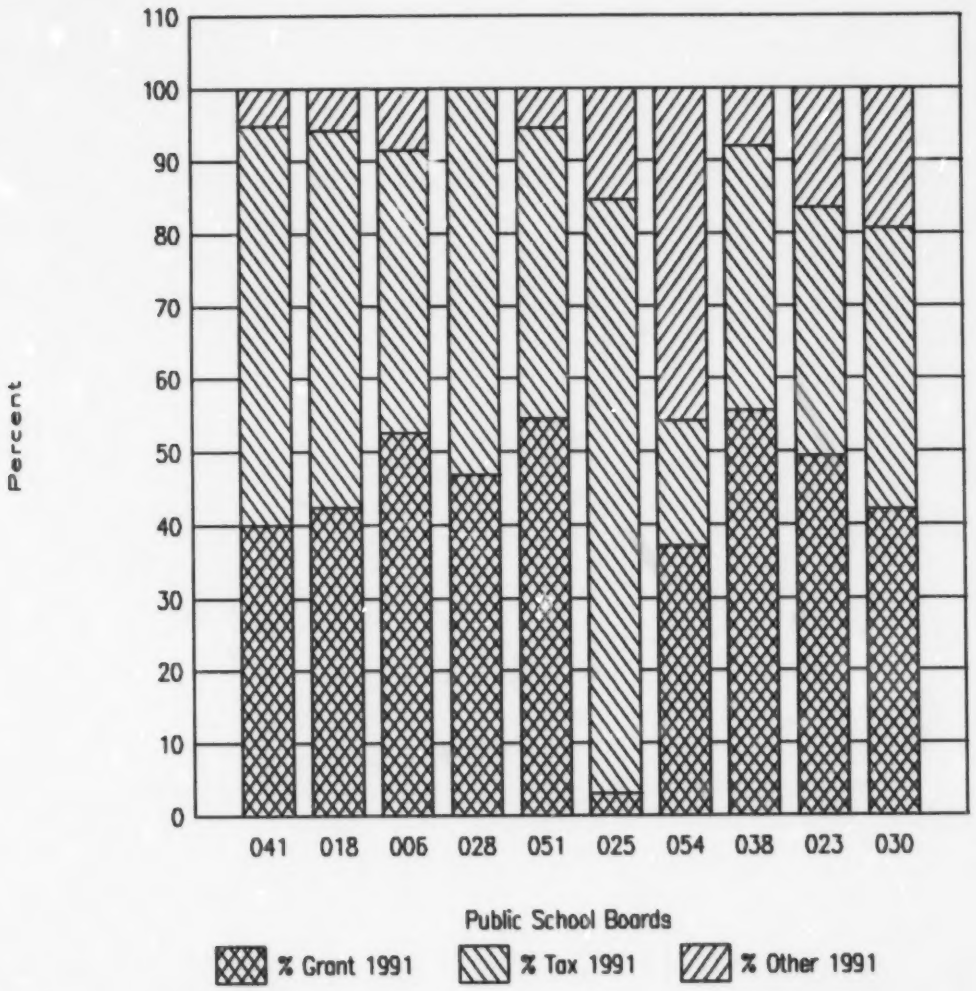
Provincial Grants

Western Ontario Region



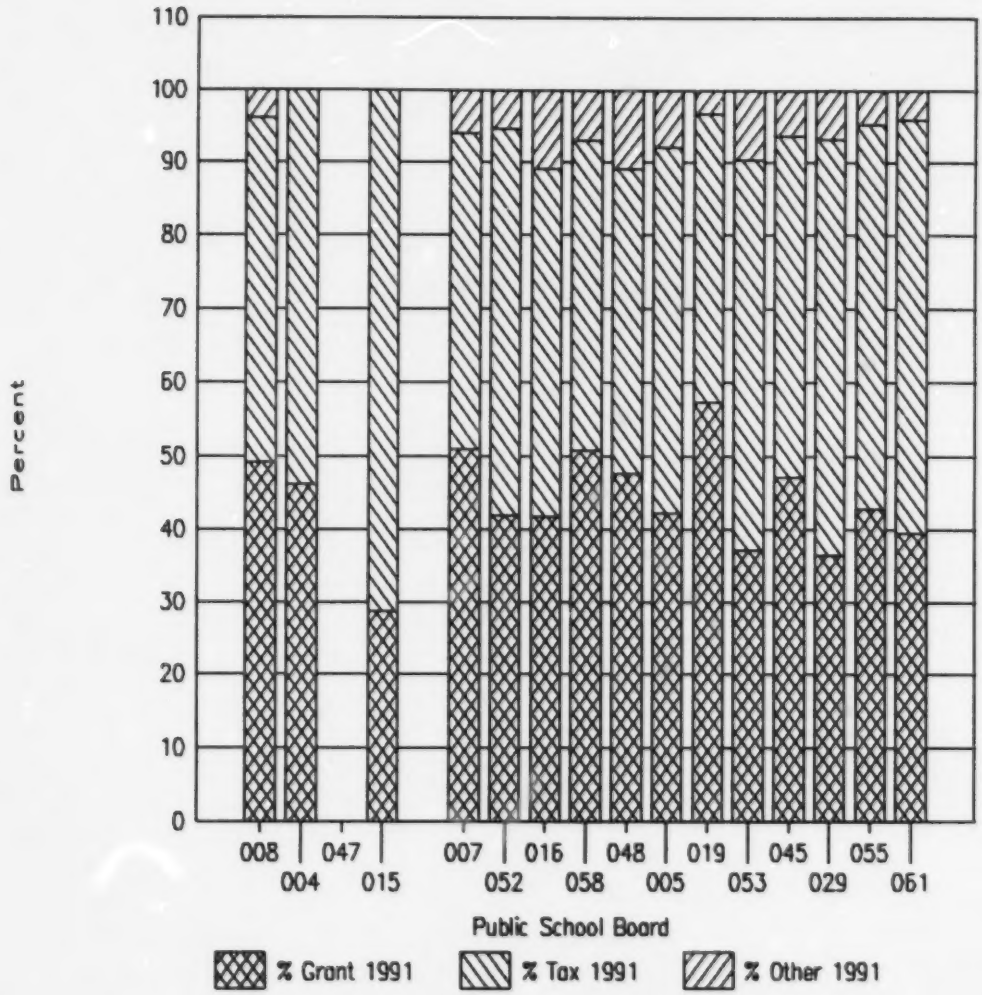
Provincial vs Local Revenue

Eastern Ontario Region



Prov. vs Local Revenues for Education

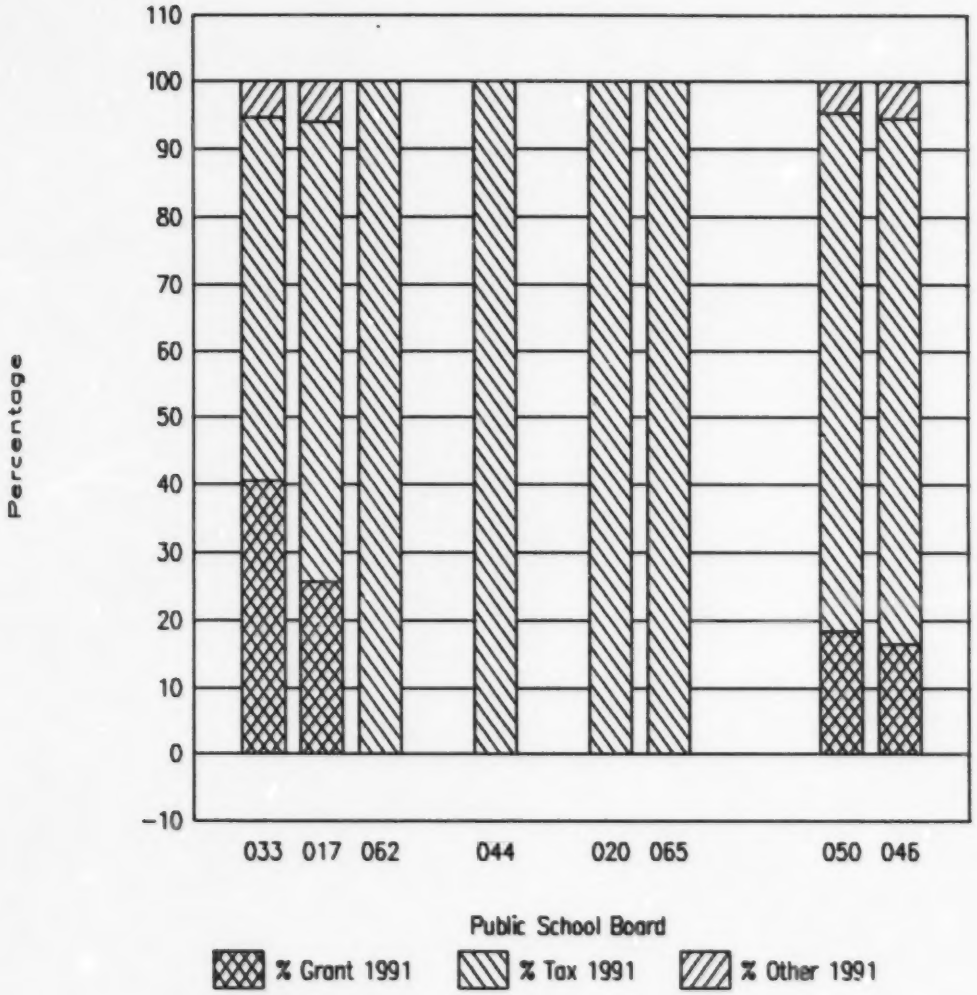
Central Ontario Region



Appendix C

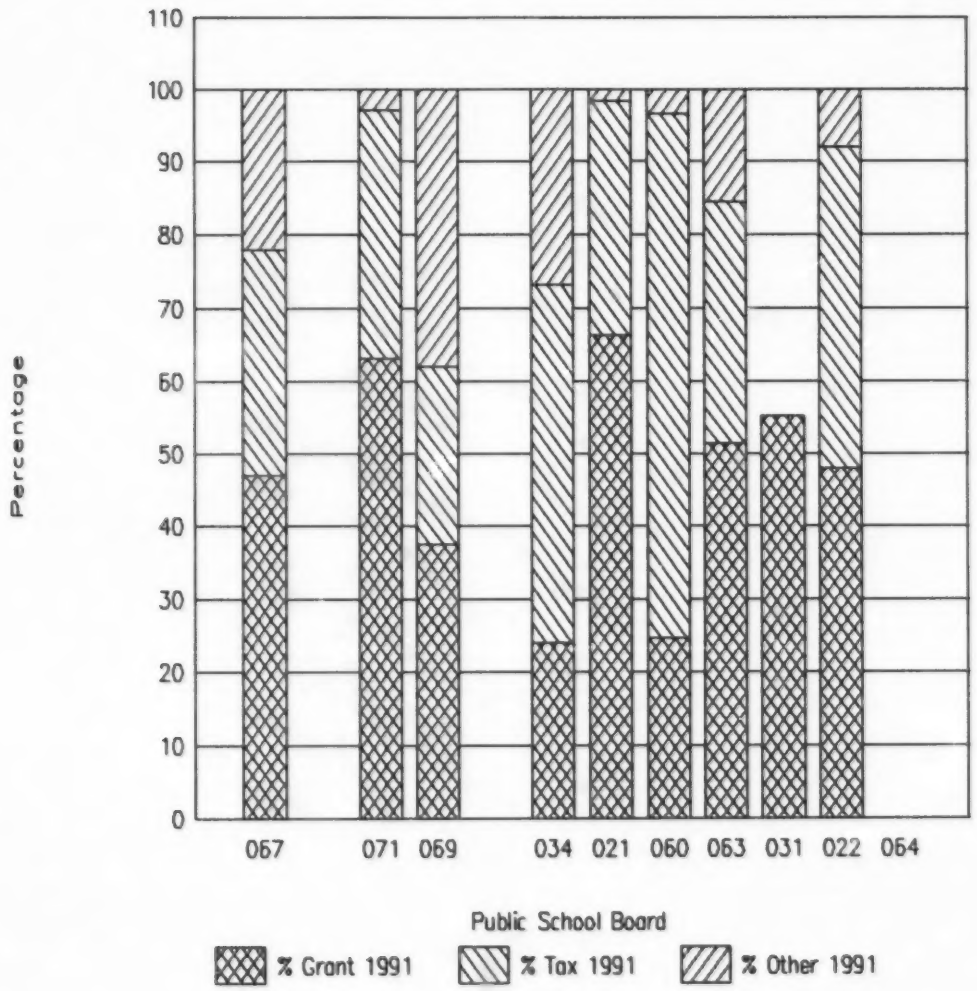
Provincial vs Local Revenue

Greater Toronto Area



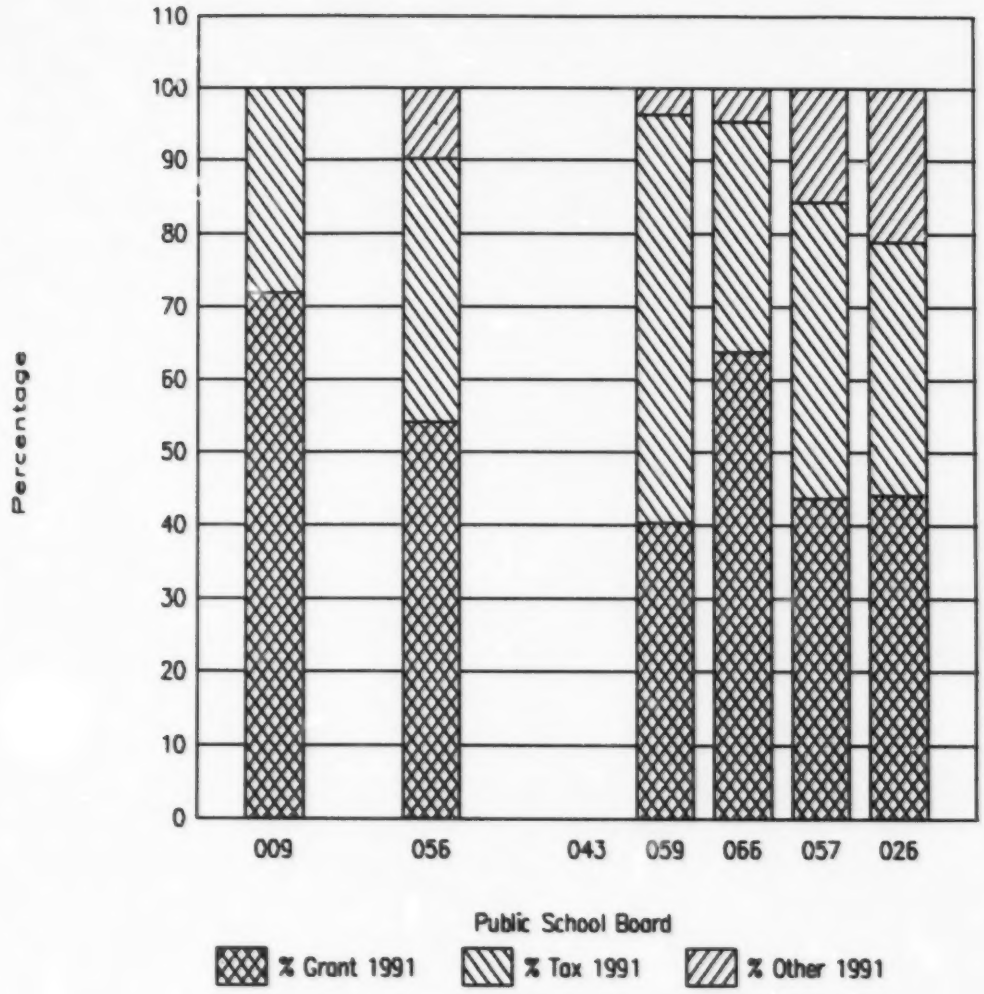
Provincial vs Local Revenues

North East Ontario Region



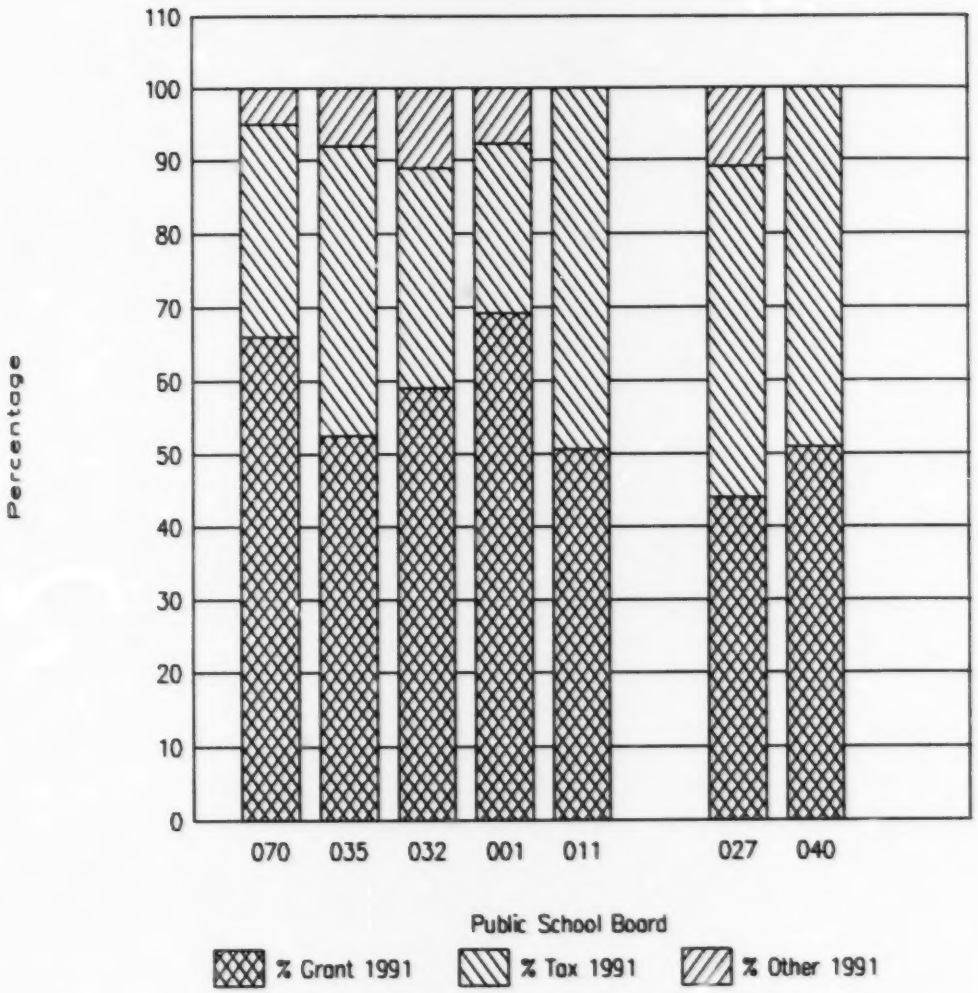
Provincial vs Local Revenues

Mid-Northern Ontario Region



Provincial vs Local Revenues

North West Ontario Region



Appendix C

Provincial vs Local Revenues

Western Ontario Region